

Judicial Council of California

BASELINE BUDGET

Certification

Superior Court: Nevada

Court Contact: Laila Waheed

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E-mail Address: laila.waheed@nccourt.net

Fiscal Year: 2025-26

Budget Prepared By: Theresa Lambert

Preparer's Phone: (530) 362-5267

Preparer's E-mail Address: theresa.lambert@nccourt.net

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

Laila Waheed

Printed name of signer

Digitally signed by Laila Waheed
DN: O=Nevada County Superior Court, CN=Laila Waheed, E=laila.waheed@nccourt.net
Reason: I am approving this document
Location: Nevada City, CA
Date: 2025.10.27 12:07:28-07'00'
Foxit PDF Editor Version: 2025.2.0

10/27/2025

Date

Court Executive Officer

Title

Superior Court of California, County of Nevada
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	\$ 1,068,935	\$ 114,235					\$ 1,183,170
Traffic & Other Infractions	\$ 604,805	\$ 48,000					\$ 652,805
Other Criminal Cases	\$ 1,167,712	\$ 274,760			\$ 0		\$ 1,442,472
Civil	\$ 967,337	\$ 21,818			\$ 0		\$ 989,155
Family & Children Services	\$ 949,874	\$ 118,228			\$ 0	\$ 2,618	\$ 1,070,719
Probate, Guardianship & Mental Health Services	\$ 29,091	\$ 67,000					\$ 96,091
Juvenile Dependency Services	\$ 68,607	\$ 188,677					\$ 257,284
Juvenile Delinquency Services							
Other Court Operations		\$ 3,750					\$ 3,750
Court Interpreters	\$ 36,800	\$ 112,613					\$ 149,413
Jury Services	\$ 206,948	\$ 31,200	\$ 18,900				\$ 257,048
Security	\$ 302,091	\$ 182,136					\$ 484,227
Trial Court Operations Program	\$ 5,402,201	\$ 1,162,417	\$ 18,900		\$ 0	\$ 2,618	\$ 6,586,136
Enhanced Collections	\$ 114,939	\$ 80,065			\$ 0		\$ 195,004
Other Non-Court Operations		\$ 1,506					\$ 1,506
Non-Court Operations Program	\$ 114,939	\$ 81,571			\$ 0		\$ 196,510
Executive Office	\$ 682,438						\$ 682,438
Fiscal Services	\$ 373,997	\$ 42,210					\$ 416,207
Human Resources	\$ 539,055	\$ 40,700					\$ 579,755
Business & Facilities Services		\$ 211,345				\$ 505	\$ 211,850
Information Technology	\$ 502,961	\$ 456,691					\$ 959,653
Court Administration Program	\$ 2,098,452	\$ 750,946				\$ 505	\$ 2,849,903
Expenditures Not Distributed or Posted to a Program							
Prior Year Adjustments Not Posted to a Program							
Total	\$ 7,615,592	\$ 1,994,934	\$ 18,900		\$ 0	\$ 3,123	\$ 9,632,548

Superior Court of California, County of Nevada
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	\$ 7,613,168	\$ 51,986						\$ 7,665,154
Improvement and Modernization Fund	\$ 12,939							\$ 12,939
Judges' Compensation (0150019)	\$ 45,000							\$ 45,000
Court Interpreter (0150037)	\$ 149,413							\$ 149,413
Civil Coordination Reimbursement (0150091)								
MOU Reimbursements (0150010 and General)	\$ 496,701							\$ 496,701
Other Miscellaneous	\$ 95,495	\$ 185,500						\$ 280,995
	\$ 8,412,716	\$ 237,486						\$ 8,650,202
Grants								
AB 1058 Commissioner/Facilitator			\$ 381,512					\$ 381,512
Other Judicial Council Grants			\$ 14,173					\$ 14,173
Non-Judicial Council Grants			\$ 27,472					\$ 27,472
			\$ 423,157					\$ 423,157
Other Financing Sources								
Interest Income	\$ 70,250	\$ 30,756						\$ 101,006
Investment Income								
Donations								
Local Fees	\$ 117	\$ 3,710						\$ 3,827
Non-Fee Revenues	\$ 10,150	\$ 5,550						\$ 15,700
Enhanced Collections		\$ 228,600						\$ 228,600
Escheatment								
Prior Year Revenue	\$ 5,028							\$ 5,028
County Program - Restricted		\$ 46,712						\$ 46,712
Reimbursement Other	\$ 102,729							\$ 102,729
Sale of Fixed Assets								
Other Miscellaneous	\$ 2,700							\$ 2,700
	\$ 190,974	\$ 315,328						\$ 506,302
Total Revenues	\$ 8,603,690	\$ 552,814	\$ 423,157					\$ 9,579,661
EXPENDITURES								
Personnel Services								
Salaries - Permanent	\$ 3,822,551	\$ 97,903	\$ 157,360					\$ 4,077,814
Temp Help								
Overtime	\$ 10,000							\$ 10,000
Staff Benefits	\$ 3,361,733	\$ 56,692	\$ 109,353					\$ 3,527,778
	\$ 7,194,284	\$ 154,595	\$ 266,713					\$ 7,615,592
Operating Expenses and Equipment								
General Expense	\$ 164,840	\$ 2,020	\$ 8,390					\$ 175,250
Printing	\$ 26,200							\$ 26,200
Telecommunications	\$ 59,950	\$ 375	\$ 8,400					\$ 68,725
Postage	\$ 21,020	\$ 65	\$ 1,207					\$ 22,292
Insurance	\$ 18,100							\$ 18,100
In-State Travel	\$ 18,585		\$ 5,900					\$ 24,485
Out-of-State Travel								
Training	\$ 26,790		\$ 2,100					\$ 28,890
Security Services	\$ 178,636		\$ 17,864					\$ 196,500
Facility Operations	\$ 107,845							\$ 107,845
Utilities								
Contracted Services	\$ 571,782	\$ 80,506	\$ 43,937					\$ 696,225
Consulting and Professional Services	\$ 19,000	\$ 191,150	\$ 11,936					\$ 222,086
Information Technology	\$ 304,286	\$ 100,000	\$ 400					\$ 404,686
Major Equipment								
Other Items of Expense	\$ 3,300		\$ 350					\$ 3,650
	\$ 1,520,334	\$ 374,116	\$ 100,483					\$ 1,994,934
Special Items of Expense								
Grand Jury								
Jury Costs	\$ 18,900							\$ 18,900
Judgements, Settlements and Claims								
Debt Service								
Other								
Capital Costs								
Internal Cost Recovery	\$ (96,850)	\$ 43,507	\$ 53,343					\$ 0
Prior Year Expense Adjustment	\$ 505		\$ 2,618					\$ 3,123
	\$ (77,445)	\$ 43,507	\$ 55,960					\$ 22,023
Total Expenditures	\$ 8,637,173	\$ 572,218	\$ 423,157					\$ 9,632,548
Excess (Deficit) of Revenues Over Expenditures	\$ (33,483)	\$ (19,404)	\$ 0					\$ (52,887)
Operating Transfers In (Out)								
Fund Balance (Deficit)								
Beginning Balance (Deficit)	\$ 225,483	\$ 619,956	\$ 0					\$ 845,440
Ending Balance (Deficit)	\$ 192,001	\$ 600,552	\$ 0					\$ 792,553

Superior Court of California, County of Nevada
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)								
	\$ 225,483	\$ 619,956	\$ 0					\$ 845,440
Trial Court Revenue Sources	\$ 7,791,880	\$ 506,102						\$ 8,297,982
Trial Court Reimbursements	\$ 806,782	\$ 46,712	\$ 423,157					\$ 1,276,651
Prior Year Revenue	\$ 5,028							\$ 5,028
Revenue Total	\$ 8,603,690	\$ 552,814	\$ 423,157					\$ 9,579,661
Personnel Services	\$ 7,194,284	\$ 154,595	\$ 266,713					\$ 7,615,592
Operating Expenses and Equipment	\$ 1,520,334	\$ 374,116	\$ 100,483					\$ 1,994,934
Special Items of Expense	\$ 18,900							\$ 18,900
Capital Costs								
Internal Cost Recovery	\$ (96,850)	\$ 43,507	\$ 53,343					\$ 0
Prior Year Expense Adjustments	\$ 505		\$ 2,618					\$ 3,123
Expense Total	\$ 8,637,173	\$ 572,218	\$ 423,157					\$ 9,632,548
Operating Transfers In								
Operating Transfers Out								
Other Financial Sources Total								
Ending Balance (Deficit)	\$ 192,001	\$ 600,552	\$ 0					\$ 792,553