

**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.**



**Signature of Presiding Judge or Executive Officer**

**Date**

**Printed name of signee**

**Title**

Superior Court of California, County of Sierra  
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
<b>PROGRAM EXPENDITURES:</b>							
Judges & Courtroom Support	\$ 68,780	\$ 36,455					\$ 105,235
Traffic & Other Infractions	\$ 38,362	\$ 125					\$ 38,487
Other Criminal Cases	\$ 47,709	\$ 204,567			\$ 1,767		\$ 254,043
Civil	\$ 27,196	\$ 56,606					\$ 83,802
Family & Children Services	\$ 42,578	\$ 8,616			\$ 883		\$ 52,077
Probate, Guardianship & Mental Health Services	\$ 10,147	\$ 21,000					\$ 31,147
Juvenile Dependency Services	\$ 12,933	\$ 25,000					\$ 37,933
Juvenile Delinquency Services	\$ 5,609						\$ 5,609
Other Court Operations	\$ 20,257	\$ 540					\$ 20,797
Court Interpreters		\$ 2,000					\$ 2,000
Jury Services	\$ 7,121	\$ 2,000					\$ 9,121
Security							
Trial Court Operations Program	\$ 280,691	\$ 356,909			\$ 2,650		\$ 640,250
Enhanced Collections	\$ 43,277	\$ 2,000					\$ 45,277
Other Non-Court Operations	\$ 41,941						\$ 41,941
Non-Court Operations Program	\$ 85,218	\$ 2,000					\$ 87,218
Executive Office	\$ 78,286	\$ 204					\$ 78,490
Fiscal Services	\$ 160,018	\$ 6,425					\$ 166,443
Human Resources	\$ 59,228						\$ 59,228
Business & Facilities Services	\$ 97,697	\$ 37,598					\$ 135,295
Information Technology	\$ 38,338	\$ 200,428					\$ 238,767
Court Administration Program	\$ 433,568	\$ 244,655					\$ 678,223
Expenditures Not Distributed or Posted to a Program							
Prior Year Adjustments Not Posted to a Program							
<b>Total</b>	<b>\$ 799,476</b>	<b>\$ 603,564</b>			<b>\$ 2,650</b>		<b>\$ 1,405,691</b>

Superior Court of California, County of Sierra  
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	\$ 973,801	\$ 1,930						\$ 975,731
Improvement and Modernization Fund								
Judges' Compensation (0150019)								
Court Interpreter (0150037)	\$ 586							\$ 586
Civil Coordination Reimbursement (0150091)								
MOU Reimbursements (0150010 and General)	\$ 111,016							\$ 111,016
Other Miscellaneous	\$ 12,617	\$ 186,727						\$ 199,344
	\$ 1,098,020	\$ 188,657						\$ 1,286,677
Grants								
AB 1058 Commissioner/Facilitator			\$ 11,000					\$ 11,000
Other Judicial Council Grants			\$ 17,923					\$ 17,923
Non-Judicial Council Grants								
			\$ 28,923					\$ 28,923
Other Financing Sources								
Interest Income	\$ 15,000							\$ 15,000
Investment Income								
Donations								
Local Fees		\$ 330						\$ 330
Non-Fee Revenues								
Enhanced Collections		\$ 45,277						\$ 45,277
Escheatment								
Prior Year Revenue	\$ 20,742							\$ 20,742
County Program - Restricted								
Reimbursement Other	\$ 11,300							\$ 11,300
Sale of Fixed Assets								
Other Miscellaneous	\$ 15,000							\$ 15,000
	\$ 62,042	\$ 45,607						\$ 107,649
Total Revenues	\$ 1,160,062	\$ 234,264	\$ 28,923					\$ 1,423,249
EXPENDITURES								
Personnel Services								
Salaries - Permanent	\$ 400,875	\$ 31,407	\$ 2,674					\$ 434,956
Temp Help								
Overtime								
Staff Benefits	\$ 340,622	\$ 22,071	\$ 1,828					\$ 364,520
	\$ 741,497	\$ 53,478	\$ 4,502					\$ 799,476
Operating Expenses and Equipment								
General Expense	\$ 42,801	\$ 958	\$ 5,270					\$ 49,029
Printing	\$ 2,000							\$ 2,000
Telecommunications	\$ 20,755	\$ 1,993	\$ 860					\$ 23,608
Postage	\$ 1,000							\$ 1,000
Insurance	\$ 50							\$ 50
In-State Travel	\$ 3,000		\$ 1,988					\$ 4,988
Out-of-State Travel	\$ 1,800							\$ 1,800
Training	\$ 1,000		\$ 4,600					\$ 5,600
Security Services								
Facility Operations	\$ 18,312							\$ 18,312
Utilities								
Contracted Services	\$ 166,601	\$ 9,793	\$ 4,573					\$ 180,967
Consulting and Professional Services	\$ 21,400	\$ 148,392	\$ 6,000					\$ 175,792
Information Technology	\$ 124,303	\$ 15,867	\$ 247					\$ 140,418
Major Equipment								
Other Items of Expense								
	\$ 403,022	\$ 177,004	\$ 23,538					\$ 603,564
Special Items of Expense								
Grand Jury								
Jury Costs								
Judgements, Settlements and Claims								
Debt Service								
Other								
Capital Costs								
Internal Cost Recovery		\$ 1,767	\$ 883					\$ 2,650
Prior Year Expense Adjustment								
		\$ 1,767	\$ 883					\$ 2,650
Total Expenditures	\$ 1,144,519	\$ 232,249	\$ 28,923					\$ 1,405,691
Excess (Deficit) of Revenues Over Expenditures	\$ 15,543	\$ 2,015	\$ 0					\$ 17,558
Operating Transfers In (Out)								
Fund Balance (Deficit)								
Beginning Balance (Deficit)	\$ 0	\$ 6,764	\$ 0					\$ 6,764
Ending Balance (Deficit)	\$ 15,543	\$ 8,779	\$ 0					\$ 24,322

Superior Court of California, County of Sierra  
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)								
	\$ 0	\$ 6,764	\$ 0					\$ 6,764
Trial Court Revenue Sources	\$ 1,016,418	\$ 234,264						\$ 1,250,682
Trial Court Reimbursements	\$ 122,902		\$ 28,923					\$ 151,825
Prior Year Revenue	\$ 20,742							\$ 20,742
Revenue Total	\$ 1,160,062	\$ 234,264	\$ 28,923					\$ 1,423,249
Personnel Services	\$ 741,497	\$ 53,478	\$ 4,502					\$ 799,476
Operating Expenses and Equipment	\$ 403,022	\$ 177,004	\$ 23,538					\$ 603,564
Special Items of Expense								
Capital Costs								
Internal Cost Recovery		\$ 1,767	\$ 883					\$ 2,650
Prior Year Expense Adjustments								
Expense Total	\$ 1,144,519	\$ 232,249	\$ 28,923					\$ 1,405,691
Operating Transfers In								
Operating Transfers Out								
Other Financial Sources Total								
Ending Balance (Deficit)	\$ 15,543	\$ 8,779	\$ 0					\$ 24,322