



JUDICIAL COUNCIL  
OF CALIFORNIA

TRIAL COURT BUDGET  
ADVISORY COMMITTEE

**TRIAL COURT BUDGET ADVISORY COMMITTEE**

**Materials for July 7, 2014 Meeting (updated 7/7/14)\***

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\*Updated on 7/2/14 to include pages 55B to 55F. Updated on 7/7/14 to include pages 63 and 64.

**Trial Court Budget Advisory Committee**  
**AOC Sacramento Office – 2860 Gateway Oaks Drive, Suite 400**  
**Minutes for Meeting of June 3, 2014**

**Trial Court Budget Advisory Committee members present:** Judge Laurie M. Earl, Co-Chair, Zlatko Theodorovic, Co-Chair; Judges Thomas J. Borris, Rene A. Chouteau, C. Don Clay, Mark A. Cope, Thomas DeSantos, Barry P. Goode, Lloyd L. Hicks, Elizabeth W. Johnson, Marsha Slough, Robert J. Trentacosta, Brian Walsh, and David S. Wesley; court executive officers Sherri R. Carter, Jake Chatters, Richard D. Feldstein, John Fitton, Rebecca Fleming, Kimberly Flener, Shawn C. Landry, Deborah Norrie, Michael D. Planet, Michael M. Roddy, Brian Taylor, Mary Beth Todd, Tania Ugrin-Capobianco, Christina M. Volkers, and David H. Yamasaki; advisory members present: Curt Child, Jody Patel, Curt Soderlund.

**Members absent:** Judge Loretta M. Begen and Judge Laura Masunaga.

**Public Comment**

No in-person public comment was presented.

**Written Comments Received**

No written comments were received.

**Approval of Minutes**

The minutes of the March 25 and April 17, 2014 Trial Court Budget Advisory Committee (TCBAC) meetings were approved unanimously.

**Item 1 – Governor’s May Revision Budget Proposal and Legislative Budget Hearings**

This was an update and discussion regarding the latest activity regarding the 2014 budget and the current and projected status of various funds. No action was taken.

**Item 2 – Workload-Based Allocation and Funding Methodology (WAFM) Allocations for 2014–2015**

This was a discussion item with no action taken. A review of recent changes to the WAFM and the subsequent decline in funding need for 2014–2015 was discussed. Jake Chatters stated that the subcommittee decided not to recommend changes to the model for 2014–2015 based on the Department of Finance’s reduction in the level of retirement benefits funding in the May Revision based on some courts paying a portion of the employee share of the retirement contribution.

**Item 3 – Benefits Funding Allocation for 2014–2015**

This was a discussion item with no action taken. Judge Earl stated that a small group of committee members led by Mary Beth Todd will be meeting on this subject and will present options for allocation of the benefits funding included in the final 2014 budget for the full committee to consider at its July meeting.

**Item 4 – Addressing Projected Negative Fund Balance in the State Trial Court Improvement and Modernization Fund (STCIMF)**

The committee approved unanimously the three recommendations with an amendment to recommendation 3. The recommendations to be presented to the Judicial Council at its June 27 meeting are to:

1. Retain a \$6.3 million allocation for the V2 and V3 programs in the Trial Court Trust Fund (TCTF).
2. Exempt the Workers’ Compensation Reserve allocation from the reduction.
3. Implement an 11.7 percent allocation reduction at the Administrative Office of the Courts (AOC) division level and request the three divisions, in consultation with the relevant advisory committees and stakeholders, to recommend how the reduction should be allocated to the programs and projects managed by the divisions.

**Item 5 – TCTF Allocations for 2014–2015**

A motion was made and approved unanimously to adopt the recommendation of the Revenue and Expenditure Subcommittee of the TCBAC to maintain the TCTF program allocations at their 2013–2014 levels, as follows, which will be presented to the Judicial Council at its June 27, 2014 meeting:

- court-appointed dependency counsel (\$103.7 million)
- jury (\$16 million)
- self-help centers (\$2.5 million)
- replacement screening stations (\$2.3 million)
- elder/dependent adult abuse (\$332,000).

**Item 6 – TCTF Children’s Waiting Room (CWR) Distribution Request Process**

A motion was made and approved unanimously to adopt the recommendations of the Revenue and Expenditure Subcommittee to be presented to the Judicial Council at its June 27, 2014 meeting.

**Recommendation 1 – Process for Requesting a CWR distribution**

- A court’s Presiding Judge or Executive Officer must submit a request to the Director of the AOC Fiscal Services Office 45 days prior to the date of the council meeting that the court is requesting consideration.
- The request must include the following information:
  - Date of the council meeting that the court is requesting consideration.
  - Requested effective date of the distribution.
  - The scheduled opening date of the CWR(s).
  - Description of the CWR(s).
  - The date when the court intends to make expenditures related to operating its CWR(s).
  - The requested distribution amount between \$2 and \$5. Courts can request the AOC Fiscal Services Office to provide an estimate of annual distributions.
  - Amount of unspent distributions (for reapplications only).

- Require the TCBAC to make a recommendation to the council on a court's request since a CWR distribution reduces the funding that supports all courts' base allocation.

#### Recommendation 2 – Requirement for Reapplying for a CWR Distribution

- Require courts that have received a distribution prior to July 1, 2014 but are not currently operating a CWR to reapply for a distribution.
- Require courts that receive a distribution effective July 1, 2014 or after but have not operated a CWR 6 months after their planned opening date of the CWR to reapply for a distribution.
- If the council denies a request, it has the option to direct the court to return any unspent distributions to the TCTF.

#### **Item 7 – TCTF Criminal Justice Realignment Allocation for 2014–2015**

A motion was made and approved unanimously to adopt the recommendation of the Criminal Realignment Subcommittee of the TCBAC. (Note, while the approved recommendation says the July meeting, the matter will actually be presented at the June meeting.)

#### Recommendation – Two Allocations of \$4.6 Million

- Allocate \$4.6 million at the July 2014 Judicial Council meeting based 50 percent on population (each court's percentage of the statewide population of individuals on Post Release Community Supervision (PRCS) and parole) and 50 percent on the most current available workload data submitted to the Criminal Justice Court Services Office (CJCSO) pursuant to Penal Code section 13155 (each court's percentage of the statewide number of petitions filed and court motions made to revoke/modify PRCS and parole).
- Allocate the remaining \$4.6 million early in 2015 based solely on the most current available workload data submitted to the CJCSO pursuant to Penal Code section 13155 (each court's percentage of the statewide number of petitions filed and court motions made to revoke/modify PRCS and parole).
- Approve both allocation methodologies at the July 2014 meeting, therefore avoiding the need for consideration at a second TCBAC or council meeting for the second allocation.

#### **Item 8 – Allocation of 2 Percent TCTF Reserve**

A motion was made and approved unanimously to make the following recommendation to the Judicial Council.

Recommendation – Adopt the methodology approved by the Judicial Council in 2012–2013 and 2013–2014 for allocating each court's contribution to the 2 percent TCTF reserve in 2014–2015.

A second motion was made and also approved unanimously to have a small group evaluate the entire 2 percent TCTF reserve process, including whether any statutory changes should be made to Government Code section 68502.5. The members who volunteered to participate in the group are Judge Cope, Judge Goode, Sherri Carter, Michael Planet, Mike Roddy, Mary Beth Todd, and David Yamasaki.

#### **Item 9 – Budget Change Proposal Priorities for 2015–2016**

As no actual motion was made by the committee, Judge Earl stated that the TCBAC would go forward with recommending to the Judicial Council at its June 27, 2014 meeting, that BCPs be

prepared and submitted to the DOF for the six trial court priorities from the Chief Justice's Three-Year Blueprint ranked as follows:

1. Trial court reinvestment – closing the funding gap
2. Trial court employee benefit and salary increases
3. Technology
4. Judgeships – second set of 50 (AB 159)
5. Court facilities – modification projects, increased operating costs for new and renovated courthouses, and maintenance of trial court facilities
6. Court-appointed dependency counsel.

Judge Earl also stated that a placeholder BCP requesting changes to the statute governing the 2 % TCTF reserve would be included as a priority, in the event that the evaluation of the process results in the need for any statutory changes.

Zlatko Theodorovic stated later in the meeting that if funding to address the TCTF and STCIMP shortfalls is not included in the final 2014 budget, 2015–2016 BCPs will be prepared and submitted for funding in these areas.

#### **Item 10 – Encumbrance and 1 Percent Cap Guidelines**

A motion was made and approved unanimously to adopt the recommended guidelines contained in Attachment 10B to the meeting materials for the council's consideration at its June 27, 2014 meeting. Attachment 10C provides questions and answers that apply the guidelines to various situations. Attachment 10D is a draft template for courts to compute and report their 1 percent cap amount, excludable fund balance, and the amount of fund balance above the 1 percent cap that is subject to an allocation reduction.

#### **Item 11 – Cash Advance**

A motion was made and approved unanimously to adopt the recommendations for revising the Supplemental Funding application form and process, with an amendment proposed by the TCBAC, for consideration by the Judicial Council at its June 27, 2014 meeting:

- Courts submit cash advance requests 30 days prior to the date when the cash is needed. An item will be added to the form requiring courts to indicate why they can't meet the 30-day notice if they submit the application in less than 30 days from the date the funding is needed.
- Require courts to complete up to two request templates (Estimated Cash Flow Worksheet and Budget and Actual/Projections template). The AOC's Treasury unit staff will assist courts in completing the templates.
- Change the number of business days that the Director (of the Fiscal Services Office) will render a decision to 10 days from 5 days.

#### **Item 12 – Security Growth Funding**

This was a discussion item with no action taken. A small group led by Shawn Landry will be meeting to discuss this topic and will bring back options/recommendations to the TCBAC when they feel it is timely.

**Next Meeting**

Judge Earl announced that the next meeting of the TCBAC will be held in Sacramento on Monday, July 7 to address a variety of budget issues in advance of the July 29 Judicial Council meeting.

**Item 2**  
**2014–2015 Workload-Based Allocation and Funding Methodology (WAFM)**  
**Computation of Funding Need and Base Allocation Adjustments**  
**(Action Item)**

**Issue**

Recommend that at its July 29, 2014 business meeting the council adopt the 2014–2015 WAFM and the WAFM allocation adjustments related to an (a) reallocation of 15 percent of historical base allocation, (b) allocation of \$60 million and \$86.3 million in new funding for general court operations provided in 2013–2014 and 2014–2015, respectively, (c) reallocation of \$60 million and \$86.3 million in historical base allocation, and (d) allocation related to funding floor adjustments.

**Background**

The 2014–2015 WAFM provided in this report is identical to what was provided to the TCBAC at its June 3, 2014 meeting except for an update to the final beginning base allocation for 2014–2015 due to SJO conversions (see column B of Attachment 2K2), which only affects the allocation adjustment related to the funding floor (see column G of Attachment 2B). The allocation adjustment related to the funding floor assumes that the projected \$22.7 million revenue shortfall in 2014–2015 will be funded or not materialize and the \$42.8 million in new benefits funding is allocated based on the recommendation in Item 3 (see column D of Attachment 2K2). If the recommendations adopted by the TCBAC on July 7, 2014 and/or actions taken by the council on July 29, 2014 differ from these assumptions, the allocation adjustments will change.

Attached are the following:

Summary of WAFM Allocation Adjustments

2B – Summary of allocation adjustments based on the \$86.3 million in new general funding

Detail of 2014–2015 WAFM Computation of Funding Need

2C – 2014–2015 WAFM computation of total funding need

2D – 2014–2015 RAS FTE need

2E – BLS Factor

2F – FTE Allotment Factor

2G – Historical Base Allocation

2H – Allocation of New Funding and Reallocation of Historical Funding

Detail of Funding Floor Allocation Adjustments

2I – Determination of Funding Floor Amount

2J – Prior-Year WAFM-Related Base Allocation

2K1 – Floor Allocation Adjustment (assumes \$86.3 million in new general funding)

2K2 – Trial Court Base Allocation for Operations Prior to 2014–2015 WAFM Adjustments



**WAFM Allocation Adjustments Based on \$86.3 Million in New General Funding\***

\*WAFM updated to include 2013-14 Schedule 7A data and filings from 2010-11 to 2012-13; cluster 1 courts are not exempt from any reallocation of historical base funding, uses 3-year BLS adjustor for local or combined local/state salaries, and applies FTE allotment floor).

Cluster	Court	Net Reallocation of 15% (\$216M) Using Updated WAFM	Reverse 10% Net Reallocation	Net Reallocation of \$60M Using Updated WAFM	Reverse \$60M Net Reallocation in 13-14	New \$86.3M	Reallocation of \$86.3M	Total Adjustment to Base in 2014-15 Prior to Implementing Floor	Estimated Adjustment Related to Funding Floor	Total Adjustment to Base in 2014-15
			A	B	C	D	E	F (Sum of A to E)	G	H (F+G)
4	Alameda	(2,563,397)	1,294,630	1,474,843	(1,820,989)	3,145,142	(1,023,825)	<b>506,404</b>	(57,185)	<b>449,219</b>
1	Alpine	(52,170)	-	(5,976)	(7,226)	12,242	(20,837)	<b>(73,967)</b>	264,792	<b>190,825</b>
1	Amador	(68,008)	-	48,888	(61,365)	97,480	(27,163)	<b>(10,168)</b>	(1,704)	<b>(11,872)</b>
2	Butte	88,680	(18,573)	352,806	(320,390)	472,034	35,419	<b>609,976</b>	(6,563)	<b>603,414</b>
1	Calaveras	(49,658)	-	53,681	(62,926)	97,045	(19,834)	<b>18,308</b>	(1,578)	<b>16,730</b>
1	Colusa	(35,876)	-	37,069	(41,323)	67,647	(14,329)	<b>13,188</b>	139,131	<b>152,320</b>
3	Contra Costa	26,323	(101,350)	1,385,257	(1,461,361)	1,981,948	10,513	<b>1,841,330</b>	(28,938)	<b>1,812,392</b>
1	Del Norte	(12,865)	-	84,587	(79,107)	126,803	(5,138)	<b>114,280</b>	(1,866)	<b>112,414</b>
2	El Dorado	(48,927)	15,056	217,782	(233,266)	332,785	(19,541)	<b>263,889</b>	(5,091)	<b>258,798</b>
3	Fresno	492,612	(232,624)	1,708,770	(1,636,598)	2,261,031	196,750	<b>2,789,941</b>	(31,503)	<b>2,758,439</b>
1	Glenn	(62,278)	-	40,875	(49,328)	83,666	(24,874)	<b>(11,939)</b>	56,897	<b>44,958</b>
2	Humboldt	(74,712)	83,109	167,018	(139,430)	270,067	(29,840)	<b>276,212</b>	(4,340)	<b>271,872</b>
2	Imperial	96,907	(46,526)	315,992	(302,356)	415,797	38,705	<b>518,519</b>	(5,748)	<b>512,771</b>
1	Inyo	(79,617)	-	27,528	(50,201)	71,394	(31,799)	<b>(62,695)</b>	219,602	<b>156,907</b>
3	Kern	1,811,768	(940,847)	2,205,032	(1,995,057)	2,447,947	723,623	<b>4,252,465</b>	(28,429)	<b>4,224,037</b>
2	Kings	90,958	(39,652)	249,011	(232,642)	321,832	36,329	<b>425,836</b>	(4,364)	<b>421,472</b>
2	Lake	(92,616)	76,098	69,511	(57,416)	136,972	(36,991)	<b>95,557</b>	(2,384)	<b>93,173</b>
1	Lassen	(35,333)	-	59,128	(68,479)	99,158	(14,112)	<b>40,363</b>	(1,594)	<b>38,769</b>
4	Los Angeles	7,151,892	(2,523,297)	20,319,811	(18,535,686)	26,370,184	2,856,478	<b>35,639,382</b>	(364,096)	<b>35,275,286</b>
2	Madera	(18,573)	23,742	237,653	(228,985)	349,242	(7,418)	<b>355,661</b>	(5,145)	<b>350,516</b>
2	Marin	(770,602)	520,264	127,628	(120,165)	491,351	(307,780)	<b>(59,305)</b>	(10,004)	<b>(69,309)</b>
1	Mariposa	(25,008)	-	24,457	(32,895)	45,165	(9,988)	<b>1,730</b>	100,033	<b>101,763</b>
2	Mendocino	(86,816)	39,152	134,185	(150,192)	227,677	(34,675)	<b>129,330</b>	(3,737)	<b>125,594</b>
2	Merced	230,694	(222,543)	504,383	(564,967)	633,331	92,140	<b>673,039</b>	(8,486)	<b>664,553</b>
1	Modoc	(60,677)	-	3,401	(16,977)	29,126	(24,234)	<b>(69,362)</b>	37,919	<b>(31,443)</b>
1	Mono	(8,657)	-	46,522	(45,169)	70,372	(3,458)	<b>59,610</b>	86,419	<b>146,029</b>
3	Monterey	97,146	(140,122)	595,815	(661,895)	818,180	38,800	<b>747,923</b>	(11,725)	<b>736,198</b>
2	Napa	(179,916)	108,997	153,702	(162,945)	292,933	(71,859)	<b>140,912</b>	(5,115)	<b>135,797</b>
2	Nevada	(42,439)	34,238	135,428	(130,830)	211,741	(16,950)	<b>191,189</b>	(3,202)	<b>187,986</b>
4	Orange	(3,109,525)	1,884,108	3,395,647	(3,558,096)	6,126,022	(1,241,950)	<b>3,496,207</b>	(104,834)	<b>3,391,372</b>
2	Placer	201,516	(171,865)	574,848	(609,351)	746,337	80,486	<b>821,972</b>	(10,263)	<b>811,709</b>
1	Plumas	(88,532)	-	10,855	(33,256)	50,973	(35,360)	<b>(95,320)</b>	(1,103)	<b>(96,423)</b>
4	Riverside	2,318,089	(1,528,075)	3,667,435	(3,674,954)	4,349,145	925,849	<b>6,057,489</b>	(53,847)	<b>6,003,642</b>
4	Sacramento	(258,869)	(120,612)	2,420,696	(2,676,151)	3,585,161	(103,393)	<b>2,846,831</b>	(54,699)	<b>2,792,132</b>
1	San Benito	(103,256)	-	46,621	(85,264)	108,297	(41,241)	<b>(74,843)</b>	(1,998)	<b>(76,841)</b>
4	San Bernardino	3,086,707	(2,180,083)	4,269,021	(4,398,841)	4,907,440	1,232,836	<b>6,917,080</b>	(59,042)	<b>6,858,038</b>
4	San Diego	(3,338,346)	1,938,179	3,258,286	(3,502,289)	6,019,842	(1,333,341)	<b>3,042,330</b>	(101,243)	<b>2,941,087</b>
4	San Francisco	(2,230,867)	1,459,083	968,141	(988,514)	2,283,522	(891,012)	<b>600,353</b>	(43,972)	<b>556,381</b>

		<i>Net Reallocation of 15% (\$216M) Using Updated WAFM</i>	<i>Reverse 10% Net Reallocation</i>	<i>Net Reallocation of \$60M Using Updated WAFM</i>	<i>Reverse \$60M Net Reallocation in 13-14</i>	<i>New \$86.3M</i>	<i>Reallocation of \$86.3M</i>	<i>Total Adjustment to Base in 2014-15 Prior to Implementing Floor</i>	<i>Estimated Adjustment Related to Funding Floor</i>	<i>Total Adjustment to Base in 2014-15</i>
<b>Cluster</b>	<b>Court</b>		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F (Sum of A to E)</b>	<b>G</b>	<b>H (F+G)</b>
3	San Joaquin	399,572	(415,666)	1,206,547	(1,338,224)	1,575,827	159,590	<b>1,587,646</b>	(21,507)	<b>1,566,140</b>
2	San Luis Obispo	58,129	26,551	474,006	(421,150)	658,561	23,217	<b>819,314</b>	(9,424)	<b>809,890</b>
3	San Mateo	(562,349)	314,903	927,689	(980,049)	1,558,929	(224,603)	<b>1,034,520</b>	(25,330)	<b>1,009,190</b>
3	Santa Barbara	(463,424)	317,397	507,592	(501,019)	915,179	(185,092)	<b>590,633</b>	(15,447)	<b>575,187</b>
4	Santa Clara	(2,830,533)	1,600,135	1,521,443	(1,759,734)	3,318,862	(1,130,520)	<b>719,654</b>	(59,205)	<b>660,449</b>
2	Santa Cruz	(106,452)	113,143	353,673	(319,264)	551,216	(42,517)	<b>549,799</b>	(8,383)	<b>541,416</b>
2	Shasta	31,203	(31,687)	325,937	(336,493)	456,343	12,463	<b>457,766</b>	(6,801)	<b>450,964</b>
1	Sierra	(51,110)	-	(5,800)	(7,615)	12,071	(20,413)	<b>(72,867)</b>	282,274	<b>209,406</b>
2	Siskiyou	(218,492)	157,748	14,220	(3,406)	107,720	(87,266)	<b>(29,475)</b>	(2,467)	<b>(31,943)</b>
3	Solano	181,524	(243,496)	754,932	(861,558)	1,013,343	72,501	<b>917,245</b>	(14,000)	<b>903,246</b>
3	Sonoma	77,454	(134,615)	827,995	(901,348)	1,159,997	30,935	<b>1,060,419</b>	(16,898)	<b>1,043,522</b>
3	Stanislaus	598,507	(457,619)	977,914	(1,033,047)	1,167,522	239,045	<b>1,492,323</b>	(14,792)	<b>1,477,531</b>
2	Sutter	75,589	(56,291)	183,725	(189,663)	234,068	30,190	<b>277,618</b>	(3,121)	<b>274,497</b>
2	Tehama	2,884	9,440	122,698	(113,639)	175,329	1,152	<b>197,864</b>	(2,578)	<b>195,286</b>
1	Trinity	(18,348)	-	31,061	(43,420)	52,004	(7,328)	<b>13,969</b>	81,135	<b>95,105</b>
3	Tulare	180,077	(107,295)	612,044	(604,334)	808,400	71,923	<b>960,816</b>	(11,171)	<b>949,645</b>
2	Tuolumne	(71,034)	38,673	68,422	(75,770)	126,785	(28,371)	<b>58,705</b>	(2,165)	<b>56,540</b>
3	Ventura	526,080	(348,266)	1,307,108	(1,311,950)	1,669,940	210,117	<b>2,053,031</b>	(22,663)	<b>2,030,368</b>
2	Yolo	43,119	(57,493)	294,861	(320,358)	406,887	17,222	<b>384,237</b>	(5,691)	<b>378,547</b>
2	Yuba	(48,147)	63,948	107,593	(81,076)	173,985	(19,230)	<b>197,074</b>	(2,764)	<b>194,310</b>
	<b>Total</b>	<b>0</b>	<b>(0)</b>	<b>60,000,000</b>	<b>(60,000,000)</b>	<b>86,300,000</b>	<b>0</b>	<b>86,300,000</b>	<b>(0)</b>	<b>86,300,000</b>

2014-2015 Workload-Based Allocation and Funding Methodology

		RAS II Model FTE Need <sup>(1)</sup>			FTE Need Multiplied by FTE Allotment Factor, Prior to BLS Adjustment			Adjust Base Dollars for Local Cost of Labor; Apply FTE Dollar Factor	
		RAS Program 10 FTE Need	RAS Program 90 FTE Need	RAS Total FTE Need	RAS FTE Need multiplied by allotment factor <sup>(2)</sup>	CEO Cluster Average Salary (as of 7/1/2013)	RAS FTE Need plus CEO, multiplied by Allotment Factor	BLS Factor <sup>(3)</sup>	Pre-Benefits Adjusted Base
Cluster	Court	A	B	C = (A + B)	D = (C-1)* Dollar Factor	E	F = D+E	G	H = (C-1)*BLS-Adjusted Dollar Factor + (E*G)
4	Alameda	538	88	626	\$35,247,778	213,057	35,460,836	1.42	50,399,100
1	Alpine	2	1	3	\$112,793	113,803	226,596	0.82	186,744
1	Amador	21	4	25	\$1,353,515	113,803	1,467,317	0.99	1,457,029
2	Butte	117	22	139	\$7,782,709	155,781	7,938,491	0.92	7,303,102
1	Calaveras	22	5	27	\$1,466,308	113,803	1,580,110	0.86	1,354,183
1	Colusa	15	3	18	\$958,740	113,803	1,072,542	0.70	823,718
3	Contra Costa	342	53	395	\$22,220,199	181,151	22,401,350	1.25	28,003,138
1	Del Norte	27	6	33	\$1,804,686	113,803	1,918,489	0.79	1,518,324
2	El Dorado	76	13	89	\$4,962,887	155,781	5,118,669	0.99	5,081,422
3	Fresno	462	73	535	\$30,115,702	181,151	30,296,852	1.00	30,222,495
1	Glenn	20	5	25	\$1,353,515	113,803	1,467,317	0.68	1,127,085
2	Humboldt	78	13	91	\$5,075,680	155,781	5,231,461	0.76	3,973,734
2	Imperial	120	22	142	\$7,951,899	155,781	8,107,680	0.77	6,246,277
1	Inyo	16	4	20	\$1,071,532	113,803	1,185,335	0.83	986,295
3	Kern	467	76	543	\$30,566,873	181,151	30,748,024	1.05	32,353,095
2	Kings	87	15	102	\$5,696,041	155,781	5,851,822	0.89	5,188,809
2	Lake	39	7	46	\$2,537,840	155,781	2,693,621	0.76	2,086,506
1	Lassen	25	6	31	\$1,691,893	113,803	1,805,696	0.80	1,445,787
4	Los Angeles	4,759	731	5,490	\$309,560,087	213,057	309,773,145	1.34	413,807,661
2	Madera	84	15	99	\$5,526,852	155,781	5,682,633	0.94	5,313,861
2	Marin	93	16	109	\$6,090,816	155,781	6,246,597	1.30	8,103,882
1	Mariposa	10	3	13	\$676,757	113,803	790,560	0.74	609,079
2	Mendocino	56	10	66	\$3,665,769	155,781	3,821,550	0.86	3,283,184
2	Merced	136	23	159	\$8,910,638	155,781	9,066,420	0.91	8,227,972
1	Modoc	7	2	9	\$451,172	113,803	564,974	0.61	419,033
1	Mono	11	3	14	\$733,154	113,803	846,956	1.20	1,015,713
3	Monterey	174	28	202	\$11,335,685	181,151	11,516,836	1.19	13,705,955
2	Napa	62	11	73	\$4,060,544	155,781	4,216,325	1.21	5,105,195
2	Nevada	46	9	55	\$3,045,408	155,781	3,201,189	0.97	3,093,312

2014-2015 Workload-Based Allocation and Funding Methodology

		RAS II Model FTE Need <sup>(1)</sup>			FTE Need Multiplied by FTE Allotment Factor, Prior to BLS Adjustment			Adjust Base Dollars for Local Cost of Labor; Apply FTE Dollar Factor	
		RAS Program 10 FTE Need	RAS Program 90 FTE Need	RAS Total FTE Need	RAS FTE Need multiplied by allotment factor <sup>(2)</sup>	CEO Cluster Average Salary (as of 7/1/2013)	RAS FTE Need plus CEO, multiplied by Allotment Factor	BLS Factor <sup>(3)</sup>	Pre-Benefits Adjusted Base
Cluster	Court	A	B	C = (A + B)	D = (C-1)* Dollar Factor	E	F = D+E	G	H = (C-1)*BLS-Adjusted Dollar Factor + (E*G)
4	Orange	1,163	187	1,350	\$76,078,804	213,057	76,291,862	1.30	99,104,980
2	Placer	145	24	169	\$9,474,603	155,781	9,630,384	1.14	11,013,753
1	Plumas	12	3	15	\$789,550	113,803	903,353	0.70	692,529
4	Riverside	974	151	1,125	\$63,389,604	213,057	63,602,662	1.07	68,119,766
4	Sacramento	642	97	739	\$41,620,576	213,057	41,833,634	1.28	53,501,544
1	San Benito	24	5	29	\$1,579,100	113,803	1,692,903	0.97	1,648,404
4	San Bernardino	1,103	164	1,267	\$71,397,899	213,057	71,610,957	1.05	75,200,564
4	San Diego	1,127	171	1,298	\$73,146,189	213,057	73,359,247	1.17	85,975,124
4	San Francisco	343	52	395	\$22,220,199	213,057	22,433,257	1.61	36,206,900
3	San Joaquin	325	50	375	\$21,092,270	181,151	21,273,421	1.11	23,644,785
2	San Luis Obispo	137	23	160	\$8,967,035	155,781	9,122,816	1.07	9,780,014
3	San Mateo	253	41	294	\$16,524,158	181,151	16,705,309	1.45	24,182,374
3	Santa Barbara	189	33	222	\$12,463,614	181,151	12,644,765	1.16	14,608,189
4	Santa Clara	524	79	603	\$33,950,660	213,057	34,163,717	1.47	50,202,374
2	Santa Cruz	113	21	134	\$7,500,727	155,781	7,656,509	1.17	8,965,365
2	Shasta	120	29	149	\$8,346,674	155,781	8,502,455	0.85	7,218,875
1	Sierra	3	1	4	\$169,189	113,803	282,992	0.71	212,549
2	Siskiyou	30	6	36	\$1,973,876	155,781	2,129,657	0.71	1,641,492
3	Solano	202	31	233	\$13,083,975	181,151	13,265,126	1.22	16,240,073
3	Sonoma	210	35	245	\$13,760,733	181,151	13,941,883	1.17	16,277,681
3	Stanislaus	254	39	293	\$16,467,762	181,151	16,648,913	1.02	17,038,081
2	Sutter	53	10	63	\$3,496,580	155,781	3,652,361	0.95	3,466,865
2	Tehama	46	8	54	\$2,989,012	155,781	3,144,793	0.80	2,518,788
1	Trinity	12	3	15	\$789,550	113,803	903,353	0.65	686,758
3	Tulare	205	34	239	\$13,422,354	181,151	13,603,505	0.82	11,186,419
2	Tuolumne	32	6	38	\$2,086,668	155,781	2,242,450	0.91	2,038,292
3	Ventura	321	59	380	\$21,374,253	181,151	21,555,403	1.23	26,455,786
2	Yolo	89	16	105	\$5,865,230	155,781	6,021,012	1.01	6,087,181
2	Yuba	45	8	53	\$2,932,615	155,781	3,088,397	0.94	2,904,989
Statewide		16,608	2,653	19,261			1,092,206,491		1,319,262,183

NOTES: (1) Estimated need based on 3-year average filings data from FY 10-110 through FY 12-13.

\$56,396 (2) Unadjusted base funding per RAS FTE, based on FY 13-14 Schedule 7A ; does not include collections staff, SJOs, CEO, security, nor vc

(3) Bureau of Labor Statistics Cost of Labor adjustment based on Quarterly Census of Wages & Employment, three year average from 2 comparison based on Public Administration (North American Industrial Classification System, 92) unless proportion of state government year average of local and state salaries for Public Administration is used for comparison.

2014-2015 Workload-Based Allocation and Funding Methodology

		Average Salary-Driven Benefits as % of Salary and Average Non-Salary-Driven Benefits Per FTE (From FY 13-14 Schedule 7A)				Projected Benefits Expenses (Salary-driven benefits based on Adjusted Base)			OE&E (Based on Cluster Average OE&E / FTE) (Cluster 1: \$27,928; Clusters 2-4 \$20,287)	Remove AB 1058 staff/FLF costs (Using FY 10-11 data from CFCC)	Total WAFM Funding Need	Proportion of Total WAFM Estimated Funding Need
Cluster	Court	Average % of Salary-Driven Benefits (Program 10)	Average Actual Non-Salary-Driven Benefits per FTE (Program 10)	Average % of Salary-Driven Benefits (Program 90)	Average Actual Non-Salary-Driven Benefits per FTE (Program 90)	Benefits Needed for RAS Program 10 FTE Need	Benefits Needed for RAS Program 90 FTE Need	Total Benefit Need Based on RAS FTE Need	Estimated OE&E Needed (Excludes funding for operations contracts)			
		I1	I2	J1	J2	$K = (A * FTE \text{ Dollar Factor}) + E * G * J1 + (B * J2)$		M = (K + L)	N = C * OE&E	O	P = (H + M + N) - O	Q = P / Statewide
4	Alameda	36.7%	\$13,257	35.3%	\$13,294	22,943,412	3,740,277	26,683,689	12,699,829	1,423,006	88,359,612	3.64%
1	Alpine	17.8%	\$26,324	17.8%	\$26,324	69,150	42,974	112,124	83,784	38,723	343,929	0.01%
1	Amador	30.9%	\$10,215	30.9%	\$11,727	577,379	133,613	710,992	698,201	127,617	2,738,605	0.11%
2	Butte	25.2%	\$12,023	25.2%	\$11,216	2,934,555	557,055	3,491,611	2,819,930	353,331	13,261,312	0.55%
1	Calaveras	24.6%	\$14,595	24.6%	\$15,409	582,601	148,578	731,179	754,057	113,042	2,726,378	0.11%
1	Colusa	43.0%	\$16,159	44.0%	\$16,859	524,294	124,331	648,626	502,705	74,587	1,900,461	0.08%
3	Contra Costa	51.4%	\$16,229	51.4%	\$18,455	17,951,667	2,979,563	20,931,230	8,013,470	1,266,996	55,680,843	2.30%
1	Del Norte	26.3%	\$24,364	27.2%	\$25,716	975,020	239,338	1,214,358	921,626	91,900	3,562,408	0.15%
2	El Dorado	21.2%	\$16,577	21.2%	\$16,513	2,162,595	390,028	2,552,623	1,805,567	90,353	9,349,259	0.39%
3	Fresno	66.3%	\$8,199	66.5%	\$7,592	21,031,455	3,367,208	24,398,663	10,853,688	1,953,433	63,521,412	2.62%
1	Glenn	34.1%	\$15,775	36.6%	\$15,877	613,447	171,856	785,302	698,201	260,080	2,350,509	0.10%
2	Humboldt	29.2%	\$8,883	29.2%	\$9,915	1,669,272	313,687	1,982,959	1,846,141	215,566	7,587,268	0.31%
2	Imperial	32.4%	\$5,442	33.4%	\$5,895	2,341,172	474,572	2,815,744	2,880,792	261,411	11,681,402	0.48%
1	Inyo	30.8%	\$14,929	28.6%	\$13,937	470,260	123,198	593,458	558,561	132,572	2,005,742	0.08%
3	Kern	55.9%	\$15,785	55.8%	\$15,785	22,851,709	3,791,449	26,643,158	11,015,986	1,239,606	68,772,633	2.84%
2	Kings	20.6%	\$9,543	24.1%	\$10,480	1,724,573	358,858	2,083,432	2,069,301	300,000	9,041,542	0.37%
2	Lake	26.8%	\$8,833	27.0%	\$8,393	802,345	161,601	963,946	933,214	135,588	3,848,078	0.16%
1	Lassen	23.5%	\$10,694	22.7%	\$10,114	532,909	132,696	665,605	865,769	191,413	2,785,749	0.11%
4	Los Angeles	24.5%	\$21,352	35.1%	\$18,731	189,463,751	33,070,637	222,534,389	111,377,095	6,875,174	740,843,971	30.56%
2	Madera	28.4%	\$12,584	28.4%	\$12,582	2,316,231	439,997	2,756,228	2,008,439	266,913	9,811,615	0.40%
2	Marin	28.7%	\$12,396	29.7%	\$12,396	3,106,875	584,739	3,691,614	2,211,312	202,794	13,804,014	0.57%
1	Mariposa	36.4%	\$10,490	36.4%	\$15,588	264,199	109,306	373,504	363,065	76,788	1,268,860	0.05%
2	Mendocino	45.6%	\$7,300	48.3%	\$7,180	1,647,152	346,860	1,994,012	1,338,960	219,800	6,396,356	0.26%
2	Merced	58.2%	\$13,916	58.2%	\$13,446	5,943,173	1,046,953	6,990,125	3,225,675	650,966	17,792,806	0.73%
1	Modoc	27.8%	\$11,417	27.8%	\$11,417	164,905	54,166	219,071	251,352	71,198	818,258	0.03%
1	Mono	33.7%	\$19,302	35.0%	\$21,376	463,366	159,124	622,490	390,993	52,152	1,977,044	0.08%
3	Monterey	19.6%	\$14,303	19.4%	\$15,331	4,774,814	822,456	5,597,270	4,098,028	415,302	22,985,951	0.95%
2	Napa	17.8%	\$18,981	18.1%	\$20,464	1,932,545	382,892	2,315,436	1,480,970	671,935	8,229,667	0.34%
2	Nevada	39.2%	\$11,634	40.7%	\$11,981	1,518,640	346,574	1,865,213	1,115,800	125,677	5,948,648	0.25%

2014-2015 Workload-Based Allocation and Funding Methodology

		Average Salary-Driven Benefits as % of Salary and Average Non-Salary-Driven Benefits Per FTE (From FY 13-14 Schedule 7A)				Projected Benefits Expenses (Salary-driven benefits based on Adjusted Base)			OE&E (Based on Cluster Average OE&E / FTE) (Cluster 1: \$27,928; Clusters 2-4 \$20,287)	Remove AB 1058 staff/FLF costs (Using FY 10-11 data from CFCC)	Total WAFM Funding Need	Proportion of Total WAFM Estimated Funding Need
Cluster	Court	Average % of Salary-Driven Benefits (Program 10)	Average Actual Non-Salary-Driven Benefits per FTE (Program 10)	Average % of Salary-Driven Benefits (Program 90)	Average Actual Non-Salary-Driven Benefits per FTE (Program 90)	Benefits Needed for RAS Program 10 FTE Need	Benefits Needed for RAS Program 90 FTE Need	Total Benefit Need Based on RAS FTE Need	Estimated OE&E Needed (Excludes funding for operations contracts)			
		I1	I2	J1	J2	$L = \frac{K}{((B-1)*FTE \text{ Dollar Factor} + E*G)*J1 + (B*J2)}$			N = C * OE&E	O	P = (H+ M + N) - O	Q = P / Statewide
4	Orange	33.1%	\$10,943	33.5%	\$12,491	40,959,473	6,987,717	47,947,190	27,387,810	2,335,502	172,104,479	7.10%
2	Placer	28.4%	\$22,233	28.4%	\$22,233	5,882,885	1,005,761	6,888,646	3,428,548	363,353	20,967,595	0.86%
1	Plumas	25.0%	\$15,361	26.8%	\$20,379	315,298	106,143	421,441	418,921	100,856	1,432,034	0.06%
4	Riverside	33.7%	\$8,412	34.0%	\$9,583	28,038,863	4,604,327	32,643,190	22,823,175	1,401,236	122,184,895	5.04%
4	Sacramento	37.6%	\$18,311	38.0%	\$18,641	29,157,353	4,541,050	33,698,402	14,992,290	1,470,734	100,721,502	4.15%
1	San Benito	26.8%	\$12,096	21.7%	\$16,521	643,518	154,345	797,863	809,913	213,688	3,042,492	0.13%
4	San Bernardino	35.6%	\$9,298	38.2%	\$10,884	33,494,290	5,559,112	39,053,402	25,703,967	2,088,309	137,869,624	5.69%
4	San Diego	57.4%	\$7,523	56.8%	\$8,078	51,206,850	7,909,384	59,116,234	26,332,872	2,302,775	169,121,455	6.98%
4	San Francisco	30.6%	\$25,889	30.0%	\$25,889	18,447,337	2,841,540	21,288,877	8,013,470	1,355,984	64,153,264	2.65%
3	San Joaquin	38.1%	\$12,974	40.5%	\$6,617	11,982,102	1,655,108	13,637,210	7,607,725	618,427	44,271,294	1.83%
2	San Luis Obispo	42.0%	\$10,441	48.3%	\$10,532	4,909,550	965,098	5,874,647	3,245,963	399,000	18,501,624	0.76%
3	San Mateo	40.2%	\$15,815	41.0%	\$13,974	12,301,155	2,019,859	14,321,014	5,964,456	671,296	43,796,548	1.81%
3	Santa Barbara	38.3%	\$6,515	39.9%	\$7,300	5,948,007	1,157,192	7,105,198	4,503,773	506,118	25,711,043	1.06%
4	Santa Clara	37.7%	\$22,409	37.6%	\$23,124	28,112,447	4,371,730	32,484,177	12,233,222	1,679,649	93,240,124	3.85%
2	Santa Cruz	22.7%	\$14,515	22.7%	\$15,158	3,336,529	660,270	3,996,799	2,718,494	194,782	15,485,876	0.64%
2	Shasta	21.1%	\$7,605	22.3%	\$10,821	2,122,884	641,626	2,764,511	3,022,803	185,683	12,820,506	0.53%
1	Sierra	36.5%	\$15,739	36.5%	\$15,739	95,109	45,427	140,535	111,712	125,677	339,119	0.01%
2	Siskiyou	26.2%	\$15,668	26.2%	\$16,294	813,253	183,925	997,177	730,342	342,735	3,026,276	0.12%
3	Solano	31.6%	\$12,659	33.6%	\$12,643	6,959,271	1,161,637	8,120,908	4,726,933	619,065	28,468,850	1.17%
3	Sonoma	45.5%	\$17,914	47.0%	\$22,397	10,052,938	1,934,326	11,987,264	4,970,380	646,368	32,588,957	1.34%
3	Stanislaus	32.6%	\$17,256	33.0%	\$17,244	9,166,229	1,456,500	10,622,729	5,944,169	804,613	32,800,366	1.35%
2	Sutter	34.1%	\$13,741	35.3%	\$17,199	1,695,566	394,487	2,090,052	1,278,098	259,121	6,575,894	0.27%
2	Tehama	21.5%	\$15,763	21.5%	\$16,013	1,172,493	223,045	1,395,538	1,095,512	84,151	4,925,688	0.20%
1	Trinity	31.3%	\$13,505	34.1%	\$13,281	326,393	95,018	421,411	418,921	66,076	1,461,014	0.06%
3	Tulare	21.5%	\$19,651	21.6%	\$20,759	6,072,666	1,068,462	7,141,128	4,848,657	465,001	22,711,203	0.94%
2	Tuolumne	23.9%	\$13,728	24.8%	\$13,751	831,007	181,363	1,012,370	770,916	259,688	3,561,890	0.15%
3	Ventura	37.0%	\$9,160	39.3%	\$11,432	11,161,737	2,339,926	13,501,663	7,709,161	751,311	46,915,300	1.94%
2	Yolo	31.4%	\$12,772	38.3%	\$19,381	2,730,006	697,667	3,427,673	2,130,163	213,933	11,431,084	0.47%
2	Yuba	16.9%	\$11,542	16.9%	\$13,413	922,247	194,702	1,116,949	1,075,225	209,223	4,887,940	0.20%

Statewide 641,210,922 109,771,331 750,982,253 392,900,108 38,632,274 2,424,512,269 100%

NOTES:

\$56,396 vacant positions; in January 2014 the TCBCAC approved a dollar factor adjustment for courts with fewer than 10 workers in total employment exceeds 50% in which case three-

Weighted Mean	OE&E \$ / FTE	Cluster 1
	\$27,928	Clusters 2-4

FY 2014-15 RAS FTE Need

Court	Program 10 (Operations) Staff Need										Program 90 (Administration) Staff			Total RAS Need (J+M)
	Infractions	Criminal	Civil	Family Law	Pr/MH	Juvenile	Total Program 10 Need (A thru F)	Manager/Supervisor Ratio (by cluster)	Manager/Supervisor Need (G/H)	Total Program 10 Need, Rounded up (G+I)	Non-RAS FTE (for Program 90 Need Calculation)*	Program 90 ratio (by cluster)	Program 90 Need, Rounded up (K/L)	
	A	B	C	D	E	F	G	H	I	J	K	L	M	N
Alameda	79.7	126.1	130.2	104.7	32.2	19.8	492.8	11.1	44.3	538	91.5	7.2	88	626
Alpine	0.5	0.3	0.4	0.1	0.0	0.0	1.4	6.9	0.2	2	0.4	5.7	1	3
Amador	2.2	6.8	2.8	3.9	1.3	0.9	17.8	6.9	2.6	21	1.0	5.7	4	25
Butte	10.8	33.4	13.5	27.6	11.2	8.1	104.6	8.6	12.1	117	18.2	6.4	22	139
Calaveras	1.6	4.9	3.8	5.1	1.9	1.8	19.0	6.9	2.7	22	2.7	5.7	5	27
Colusa	4.3	4.6	0.9	1.4	0.6	1.1	13.0	6.9	1.9	15	1.5	5.7	3	18
Contra Costa	33.0	66.4	77.6	82.6	24.9	21.3	305.9	8.6	35.5	342	14.0	6.8	53	395
Del Norte	2.2	6.8	4.1	5.5	2.2	2.3	22.9	6.9	3.3	27	3.0	5.7	6	33
El Dorado	7.9	17.1	13.7	16.4	5.0	7.7	67.9	8.6	7.9	76	4.9	6.4	13	89
Fresno	32.6	156.7	73.1	98.7	23.1	29.8	413.9	8.6	48.0	462	28.4	6.8	73	535
Glenn	4.3	4.4	1.2	4.2	1.5	1.1	16.8	6.9	2.4	20	5.0	5.7	5	25
Humboldt	8.0	27.6	9.8	13.5	7.0	3.7	69.6	8.6	8.1	78	2.0	6.4	13	91
Imperial	23.1	32.8	10.8	29.9	4.4	5.9	106.9	8.6	12.4	120	15.5	6.4	22	142
Inyo	4.7	3.9	1.1	2.4	0.8	1.0	13.9	6.9	2.0	16	3.2	5.7	4	20
Kern	46.8	163.4	47.3	107.1	26.4	27.1	418.1	8.6	48.5	467	44.0	6.8	76	543
Kings	10.9	33.5	6.7	17.8	4.0	4.4	77.3	8.6	9.0	87	4.6	6.4	15	102
Lake	2.3	12.8	6.2	7.8	3.2	2.0	34.2	8.6	4.0	39	1.6	6.4	7	46
Lassen	3.2	6.9	4.2	4.7	1.5	1.2	21.8	6.9	3.1	25	4.5	5.7	6	31
Los Angeles	482.5	1,324.7	1,067.3	860.9	239.0	391.8	4,366.2	11.1	392.6	4,759	519.0	7.2	731	5,490
Madera	6.0	26.3	13.0	19.2	4.6	5.4	74.5	8.6	8.6	84	6.1	6.4	15	99
Marin	18.6	18.4	21.2	15.8	6.0	3.3	83.3	8.6	9.7	93	7.7	6.4	16	109
Mariposa	1.0	3.8	0.9	1.5	0.8	0.8	8.6	6.9	1.2	10	3.4	5.7	3	13
Mendocino	5.5	17.6	7.9	11.0	3.3	4.4	49.7	8.6	5.8	56	3.7	6.4	10	66
Merced	18.1	39.9	16.3	28.9	7.3	11.0	121.5	8.6	14.1	136	10.8	6.4	23	159
Modoc	0.6	2.0	0.7	1.9	0.6	0.3	6.0	6.9	0.9	7	2.0	5.7	2	9
Mono	3.2	3.2	1.1	0.9	0.3	0.3	9.0	6.9	1.3	11	2.8	5.7	3	14
Monterey	23.2	59.9	23.9	31.1	7.8	9.9	155.8	8.6	18.1	174	13.1	6.8	28	202
Napa	6.2	17.5	10.4	13.0	4.4	3.6	55.0	8.6	6.4	62	7.3	6.4	11	73
Nevada	6.2	13.0	7.3	8.3	3.5	2.3	40.6	8.6	4.7	46	6.9	6.4	9	55
Orange	120.4	322.0	281.9	232.2	55.0	54.6	1,066.1	11.1	95.9	1,163	182.7	7.2	187	1,350
Placer	14.7	33.5	30.1	32.1	8.1	10.9	129.4	8.6	15.0	145	7.0	6.4	24	169
Plumas	1.1	3.0	1.6	2.5	0.9	0.7	9.8	6.9	1.4	12	1.1	5.7	3	15
Riverside	89.1	239.5	212.0	237.9	46.3	68.9	893.6	11.1	80.4	974	116.1	7.2	151	1,125
Sacramento	59.9	165.8	140.2	154.9	40.0	27.3	588.3	11.1	52.9	642	58.6	7.2	97	739
San Benito	2.1	7.2	3.3	5.2	0.9	1.5	20.3	6.9	2.9	24	1.3	5.7	5	29
San Bernardino	76.3	359.6	195.4	254.0	57.3	68.5	1,011.1	11.1	90.9	1,103	79.7	7.2	164	1,267
San Diego	135.0	283.1	246.0	269.3	52.5	47.9	1,033.9	11.1	93.0	1,127	104.3	7.2	171	1,298
San Francisco	48.6	61.1	102.3	51.3	31.8	19.0	314.1	11.1	28.2	343	25.8	7.2	52	395
San Joaquin	28.9	108.1	53.0	63.5	21.4	16.0	291.0	8.6	33.8	325	12.3	6.8	50	375
San Luis Obispo	16.2	49.7	17.2	19.9	12.4	6.7	122.0	8.6	14.2	137	6.5	6.4	23	160
San Mateo	41.0	55.8	39.3	49.6	16.6	23.9	226.3	8.6	26.2	253	23.3	6.8	41	294
Santa Barbara	30.1	60.5	27.6	29.3	9.9	11.9	169.3	8.6	19.6	189	29.0	6.8	33	222
Santa Clara	62.2	145.0	113.2	104.8	35.9	19.1	480.1	11.1	43.2	524	40.1	7.2	79	603
Santa Cruz	16.0	34.8	16.8	20.9	4.8	7.7	100.9	8.6	11.7	113	20.7	6.4	21	134
Shasta	10.9	43.6	14.4	23.0	7.5	8.0	107.4	8.6	12.5	120	60.5	6.4	29	149
Sierra	0.3	0.5	0.2	0.3	0.3	0.2	1.8	6.9	0.3	3	1.3	5.7	1	4
Siskiyou	6.6	8.1	2.8	5.2	1.9	1.8	26.3	8.6	3.1	30	4.0	6.4	6	36
Solano	20.1	55.6	34.3	48.6	14.1	7.9	180.6	8.6	20.9	202	6.0	6.8	31	233
Sonoma	30.6	60.9	33.2	38.8	15.3	9.0	187.8	8.6	21.8	210	25.3	6.8	35	245
Stanislaus	21.5	82.3	34.0	61.2	17.1	10.9	226.9	8.6	26.3	254	7.6	6.8	39	293
Sutter	5.1	16.4	7.1	11.0	4.6	2.6	46.8	8.6	5.4	53	9.0	6.4	10	63
Tehama	5.2	15.9	5.1	8.9	2.5	3.2	40.7	8.6	4.7	46	2.6	6.4	8	54
Trinity	0.9	4.2	1.1	2.3	0.7	1.0	10.2	6.9	1.5	12	5.0	5.7	3	15
Tulare	25.5	65.5	27.3	41.4	10.5	13.3	183.5	8.6	21.3	205	23.9	6.8	34	239
Tuolumne	2.5	10.5	3.9	6.0	2.2	3.1	28.3	8.6	3.3	32	2.0	6.4	6	38
Ventura	37.1	73.0	63.2	65.3	23.1	25.3	286.9	8.6	33.3	321	75.2	6.8	59	380
Yolo	10.8	30.5	11.4	16.9	5.4	4.7	79.6	8.6	9.2	89	12.0	6.4	16	105
Yuba	5.0	13.7	5.4	10.3	3.1	2.6	40.2	8.6	4.7	45	3.3	6.4	8	53
<b>Statewide</b>	<b>1,772.7</b>	<b>4,643.8</b>	<b>3,300.7</b>	<b>3,392.3</b>	<b>931.0</b>	<b>1,050.8</b>	<b>15,091.3</b>	<b>8.6</b>	<b>1,489.0</b>	<b>16,608</b>	<b>1,774.2</b>		<b>2,653.0</b>	<b>19,261</b>

\*Reported on FY 13-14 Schedule 7A; non-RAS staff include categories such as SJOs, Enhanced Collections Staff, and Interpreters

### Historical Trial Court Funding Subject to Reallocation Using WAFM

	2013-14 Beginning Base (TCTF and GF)	Security Base (FY 10-11) Adjustment	SJO Adjustment <sup>1</sup>	Self-Help	Replacement of 2% Automation	Automated Recordkeeping and Micrographics Distribution (11-12)	Total	% of Total
	TCTF (45.10)	TCTF (45.10)	TCTF (45.10)	TCTF (45.10)	TCTF (45.10)	TCTF (45.10)		
<b>Court</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
Alameda	74,069,725	(3,177,924)	(1,958,825)	101,575	424,792	127,523	<b>69,586,867</b>	4.83%
Alpine	549,977	-	-	83	2,034	47	<b>552,142</b>	0.04%
Amador	2,066,138	-	-	2,565	11,006	783	<b>2,080,491</b>	0.14%
Butte	7,956,105	(467,145)	(291,613)	14,608	59,332	16,523	<b>7,287,810</b>	0.51%
Calaveras	1,927,985	-	-	3,074	18,652	1,180	<b>1,950,892</b>	0.14%
Colusa	1,352,785	-	-	1,447	13,708	363	<b>1,368,302</b>	0.09%
Contra Costa	34,237,741	-	(1,705,774)	69,231	218,186	87,076	<b>32,906,460</b>	2.28%
Del Norte	2,315,586	-	(126,942)	1,964	11,208	505	<b>2,202,321</b>	0.15%
El Dorado	5,867,266	-	(57,081)	11,851	54,374	4,491	<b>5,880,901</b>	0.41%
Fresno	35,177,288	-	(1,032,025)	60,497	181,080	69,384	<b>34,456,224</b>	2.39%
Glenn	1,799,795	(9,779)	-	1,927	19,264	500	<b>1,811,707</b>	0.13%
Humboldt	5,258,372	(167,800)	(150,006)	8,913	48,160	8,302	<b>5,005,941</b>	0.35%
Imperial	6,805,406	(420,479)	(180,405)	11,204	67,678	10,882	<b>6,294,286</b>	0.44%
Inyo	1,919,492	(186,658)	(42,314)	1,245	30,402	294	<b>1,722,461</b>	0.12%
Kern	30,203,399	(65,567)	(1,750,452)	52,450	277,328	64,629	<b>28,781,786</b>	2.00%
Kings	5,292,481	(421,918)	(181,060)	9,935	57,026	9,045	<b>4,765,510</b>	0.33%
Lake	3,130,735	(196,493)	(56,758)	4,311	20,328	1,596	<b>2,903,720</b>	0.20%
Lassen	2,161,420	(293,836)	-	2,384	20,156	538	<b>1,890,662</b>	0.13%
Los Angeles	428,645,200	(14,294,467)	(26,758,268)	689,065	3,144,530	1,056,102	<b>392,482,162</b>	27.25%
Madera	6,269,329	(381,406)	-	9,711	52,502	3,108	<b>5,953,244</b>	0.41%
Marin	13,587,985	(9,625)	(391,957)	17,038	114,766	20,590	<b>13,338,797</b>	0.93%
Mariposa	943,529	-	(28,406)	1,225	3,904	341	<b>920,593</b>	0.06%
Mendocino	4,636,654	(299,349)	-	6,083	30,068	5,619	<b>4,379,075</b>	0.30%
Merced	9,195,644	-	(250,840)	16,595	55,652	16,318	<b>9,033,368</b>	0.63%
Modoc	947,828	(789)	(63,471)	662	6,134	304	<b>890,668</b>	0.06%
Mono	1,251,020	(24,156)	(8,201)	914	12,446	324	<b>1,232,348</b>	0.09%
Monterey	13,973,323	(870,000)	(333,656)	28,573	183,464	27,420	<b>13,009,124</b>	0.90%
Napa	6,628,648	(295,552)	(287,148)	9,042	30,550	3,438	<b>6,088,978</b>	0.42%
Nevada	4,478,125	(433,431)	(292,045)	6,730	49,946	7,900	<b>3,817,225</b>	0.26%
Orange	127,622,123	(2,733,776)	(3,329,845)	206,630	923,882	294,477	<b>122,983,490</b>	8.54%
Placer	11,920,337	-	(933,901)	21,287	77,378	29,042	<b>11,114,142</b>	0.77%
Plumas	1,429,991	-	-	1,442	9,206	398	<b>1,441,037</b>	0.10%



	2013-14 Beginning Base (TCTF and GF)	Security Base (FY 10-11) Adjustment	SJO Adjustment <sup>1</sup>	Self-Help	Replacement of 2% Automation	Automated Recordkeeping and Micrographics Distribution (11-12)	Total	% of Total
	TCTF (45.10)	TCTF (45.10)	TCTF (45.10)	TCTF (45.10)	TCTF (45.10)	TCTF (45.10)		
<b>Court</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
Riverside	61,221,794	(1,931,520)	(2,882,751)	131,371	532,226	69,297	<b>57,140,417</b>	3.97%
Sacramento	64,637,712	(1,864,424)	(1,824,452)	93,189	340,254	185,701	<b>61,567,979</b>	4.27%
San Benito	2,476,122	-	-	3,876	14,700	1,327	<b>2,496,024</b>	0.17%
San Bernardino	66,832,972	(3,269,446)	(2,986,710)	133,960	435,474	188,896	<b>61,335,147</b>	4.26%
San Diego	126,960,874	(657,192)	(4,757,300)	206,259	718,422	265,582	<b>122,736,644</b>	8.52%
San Francisco	55,153,072	-	(2,582,976)	53,715	272,528	91,818	<b>52,988,157</b>	3.68%
San Joaquin	24,406,106	(287,747)	(779,859)	44,944	201,698	54,178	<b>23,639,320</b>	1.64%
San Luis Obispo	11,353,662	(241,676)	(673,831)	17,704	130,020	19,062	<b>10,604,942</b>	0.74%
San Mateo	31,297,630	(443,042)	(1,479,478)	48,700	329,518	16,733	<b>29,770,060</b>	2.07%
Santa Barbara	19,657,482	(1,055,112)	(457,408)	28,356	162,858	29,149	<b>18,365,326</b>	1.27%
Santa Clara	75,407,649	-	(1,833,360)	119,260	452,782	121,126	<b>74,267,457</b>	5.16%
Santa Cruz	10,187,917	-	(424,668)	17,644	113,210	16,283	<b>9,910,386</b>	0.69%
Shasta	10,063,775	(2,389,668)	(326,131)	12,206	44,394	4,517	<b>7,409,092</b>	0.51%
Sierra	540,106	-	-	235	1,830	44	<b>542,215</b>	0.04%
Siskiyou	3,317,504	-	(103,923)	3,104	37,000	943	<b>3,254,627</b>	0.23%
Solano	16,489,461	(435,400)	(535,433)	28,439	119,364	37,755	<b>15,704,185</b>	1.09%
Sonoma	19,577,796	(440,000)	(479,410)	32,278	119,004	36,215	<b>18,845,883</b>	1.31%
Stanislaus	15,772,316	(9,326)	(427,578)	34,594	88,718	39,080	<b>15,497,803</b>	1.08%
Sutter	3,604,262	(247,071)	-	6,150	37,382	2,322	<b>3,403,045</b>	0.24%
Tehama	2,879,149	-	(5,472)	4,138	28,100	1,382	<b>2,907,298</b>	0.20%
Trinity	1,431,739	(450,608)	-	943	7,648	636	<b>990,359</b>	0.07%
Tulare	12,726,148	(15,576)	(679,043)	28,289	204,932	28,262	<b>12,293,011</b>	0.85%
Tuolumne	2,819,593	(220,516)	(30,986)	3,916	16,642	1,152	<b>2,589,803</b>	0.18%
Ventura	26,332,175	(1,559,157)	(731,699)	54,971	205,304	65,233	<b>24,366,827</b>	1.69%
Yolo	7,474,390	(582,889)	(461,445)	12,802	48,556	12,735	<b>6,504,149</b>	0.45%
Yuba	3,335,312	(132,569)	-	4,696	15,788	1,849	<b>3,225,076</b>	0.22%
<b>Total</b>	<b>1,529,578,150</b>	<b>(40,983,089)</b>	<b>(64,674,907)</b>	<b>2,500,000</b>	<b>10,907,494</b>	<b>3,160,318</b>	<b>1,440,487,965</b>	100.00%

1. Does not include compensation for AB 1058 commissioners.

Computation of Reallocation of Historical Funding and New Funding and Allocation of New Funding

Cluster	Court	A	Court's Share of Current Historical Funding vs. FY 14-15 WAFM Funding Need		Reallocation of 15%			New Reallocation of \$60M			Reallocation of \$86.3M			Allocation of New Money		Reversal of 2013-14 WAFM Allocation		Total Adjustments to Allocation
			(Historical Funding Subject to Reallocation)	Share of Total Funding Subject to Reallocation Using WAFM (Historical funding proportion)	Share of Total WAFM Funding Need (FY 14-15)	D = 15% * Col. A	E = \$216.1M * Col. C	F=D+E	G = \$60M*C	H = -\$60M*B	I=G+H	J = \$86.3M*C	K = -\$86.3M*B	L=J+K	M = \$60M * C	N = \$86.3M * C	O	
4	Alameda	69,586,867	4.83%	3.64%	(10,438,030)	7,874,633	(2,563,397)	2,186,657	(2,898,471)	(711,814)	3,145,142	(4,168,967)	(1,023,825)	2,186,657	3,145,142	1,294,630	(1,820,989)	506,404
1	Alpine	552,142	0.04%	0.01%	(82,821)	30,651	(52,170)	8,511	(22,998)	(14,487)	12,242	(33,079)	(20,837)	8,511	12,242	-	(7,226)	(73,967)
1	Amador	2,080,491	0.14%	0.11%	(312,074)	244,065	(68,008)	67,773	(86,658)	(18,885)	97,480	(124,643)	(27,163)	67,773	97,480	-	(61,365)	(10,168)
2	Butte	7,287,810	0.51%	0.55%	(1,093,172)	1,181,852	88,680	328,181	(303,556)	24,625	472,034	(436,615)	35,419	328,181	472,034	(18,573)	(320,390)	609,976
1	Calaveras	1,950,892	0.14%	0.11%	(292,634)	242,976	(49,658)	67,470	(81,260)	(13,789)	97,045	(116,878)	(19,834)	67,470	97,045	-	(62,926)	18,308
1	Colusa	1,368,302	0.09%	0.08%	(205,245)	169,370	(35,876)	47,031	(56,993)	(9,962)	67,647	(81,975)	(14,329)	47,031	67,647	-	(41,323)	13,188
3	Contra Costa	32,906,460	2.28%	2.30%	(4,935,969)	4,962,292	26,323	1,377,947	(1,370,638)	7,309	1,981,948	(1,971,434)	10,513	1,377,947	1,981,948	(101,350)	(1,461,361)	1,841,330
1	Del Norte	2,202,321	0.15%	0.15%	(330,348)	317,483	(12,865)	88,160	(91,732)	(3,573)	126,803	(131,942)	(5,138)	88,160	126,803	-	(79,107)	114,280
2	El Dorado	5,880,901	0.41%	0.39%	(882,135)	833,209	(48,927)	231,368	(244,955)	(13,586)	332,785	(332,326)	(19,541)	231,368	332,785	15,056	(233,266)	263,889
3	Fresno	34,456,224	2.39%	2.62%	(5,168,434)	5,661,046	492,612	1,571,980	(1,435,190)	136,790	2,261,031	(2,064,281)	196,750	1,571,980	2,261,031	(232,624)	(1,636,598)	2,789,941
1	Glenn	1,811,707	0.13%	0.10%	(278,474)	209,478	(68,996)	58,169	(75,462)	(17,294)	83,666	(108,540)	(24,874)	58,169	83,666	-	(49,328)	(11,939)
2	Humboldt	5,005,941	0.35%	0.31%	(750,891)	676,179	(74,712)	187,764	(208,510)	(20,746)	270,067	(299,907)	(29,840)	187,764	270,067	83,109	(139,430)	276,212
2	Imperial	6,294,286	0.44%	0.48%	(944,143)	1,041,050	96,907	289,083	(262,173)	26,909	415,797	(377,092)	38,705	289,083	415,797	(46,526)	(302,356)	518,519
1	Inyo	1,722,461	0.12%	0.08%	(258,369)	178,752	(79,617)	49,637	(71,745)	(22,108)	17,394	(103,193)	(31,799)	49,637	17,394	-	(50,201)	(62,695)
3	Kern	28,781,786	2.00%	2.84%	(4,317,268)	6,129,036	1,811,768	1,701,933	(1,198,835)	503,098	2,447,947	(1,724,324)	723,623	1,701,933	2,447,947	(940,847)	(1,995,057)	4,252,465
2	Kings	4,765,510	0.33%	0.37%	(714,826)	805,785	90,958	223,753	(198,496)	25,258	321,832	(285,503)	36,329	223,753	321,832	(39,652)	(232,642)	425,836
2	Lake	2,903,720	0.20%	0.16%	(435,558)	342,942	(92,616)	95,229	(120,947)	(25,718)	136,972	(173,963)	(36,991)	95,229	136,972	76,098	(57,416)	95,557
1	Lassen	1,890,662	0.13%	0.11%	(283,599)	248,267	(35,333)	68,940	(78,751)	(9,811)	99,158	(113,270)	(14,112)	68,940	99,158	-	(68,479)	40,363
4	Los Angeles	392,482,162	27.25%	30.56%	(58,872,324)	66,024,217	7,151,892	18,333,848	(16,347,884)	1,985,964	26,370,184	(23,513,706)	2,856,478	18,333,848	26,370,184	(2,523,297)	(18,535,686)	35,639,382
2	Madera	5,953,244	0.41%	0.40%	(892,987)	874,414	(18,573)	242,810	(247,968)	(5,157)	349,242	(356,660)	(7,418)	242,810	349,242	23,742	(228,985)	355,661
2	Marin	13,338,797	0.93%	0.57%	(2,000,820)	1,230,218	(770,602)	341,611	(555,595)	(213,984)	491,351	(799,131)	(307,780)	341,611	491,351	520,264	(120,165)	(59,305)
1	Mariposa	920,593	0.06%	0.05%	(138,089)	113,081	(25,008)	31,401	(38,345)	(6,944)	45,165	(55,153)	(9,988)	31,401	45,165	-	(32,895)	1,730
2	Mendocino	4,379,075	0.30%	0.26%	(656,861)	570,045	(86,816)	158,292	(182,400)	(24,107)	227,677	(262,352)	(34,675)	158,292	227,677	39,152	(150,192)	129,330
2	Merced	9,033,368	0.63%	0.73%	(1,355,005)	1,585,700	230,694	440,323	(376,263)	64,060	633,331	(541,191)	92,140	440,323	633,331	(222,543)	(564,967)	673,039
1	Modoc	890,668	0.06%	0.03%	(133,600)	72,923	(60,677)	20,250	(37,099)	(16,849)	29,126	(53,360)	(24,234)	20,250	29,126	-	(16,977)	(69,362)
1	Mono	1,232,348	0.09%	0.08%	(184,852)	176,195	(8,657)	48,926	(51,330)	(2,404)	70,372	(73,830)	(3,458)	48,926	70,372	-	(45,169)	59,610
3	Monterey	13,009,124	0.90%	0.95%	(1,951,369)	2,048,514	97,146	568,839	(541,863)	26,976	818,180	(779,380)	38,800	568,839	818,180	(140,122)	(661,895)	747,923
2	Napa	6,088,978	0.42%	0.34%	(913,347)	733,430	(179,916)	203,662	(253,621)	(49,960)	292,933	(364,792)	(71,859)	203,662	292,933	108,997	(162,945)	140,912
2	Nevada	3,817,225	0.26%	0.25%	(572,584)	530,145	(42,439)	147,213	(158,997)	(11,785)	211,741	(228,691)	(16,950)	147,213	211,741	34,238	(130,830)	191,189
4	Orange	122,983,490	8.54%	7.10%	(18,447,524)	15,337,998	(3,109,525)	4,259,112	(5,122,576)	(863,464)	6,126,022	(7,367,972)	(1,241,950)	4,259,112	6,126,022	1,884,108	(3,558,096)	3,496,207
2	Placer	11,114,142	0.77%	0.86%	(1,667,121)	1,868,638	201,516	518,890	(462,932)	55,958	746,337	(665,851)	80,486	518,890	746,337	(171,865)	(609,351)	821,972
1	Plumas	1,441,037	0.10%	0.06%	(216,156)	127,623	(88,532)	35,439	(60,023)	(24,584)	50,973	(86,333)	(35,360)	35,439	50,973	-	(33,256)	(95,320)
4	Riverside	57,140,417	3.97%	5.04%	(8,571,063)	10,889,151	2,318,089	3,023,740	(2,380,044)	643,695	4,349,145	(3,423,297)	925,849	3,023,740	4,349,145	(1,528,075)	(3,674,954)	6,057,489
4	Sacramento	61,567,979	4.27%	4.15%	(9,235,197)	8,976,328	(258,869)	2,492,580	(2,564,463)	(71,884)	3,585,161	(3,688,553)	(103,393)	2,492,580	3,585,161	(120,612)	(2,676,151)	2,846,831
1	San Benito	2,496,024	0.17%	0.13%	(374,404)	271,148	(103,256)	75,293	(103,966)	(28,672)	108,297	(149,537)	(41,241)	75,293	108,297	-	(85,264)	(74,843)
4	San Bernardino	61,335,147	4.26%	5.69%	(9,200,272)	12,286,979	3,086,707	3,411,893	(2,554,765)	857,128	4,907,440	(3,674,604)	1,232,836	3,411,893	4,907,440	(2,180,083)	(4,398,841)	6,917,080
4	San Diego	122,736,644	8.52%	6.98%	(18,410,497)	15,072,150	(3,338,346)	4,185,290	(5,112,294)	(927,004)	6,019,842	(7,353,184)	(1,333,341)	4,185,290	6,019,842	1,938,179	(3,502,289)	3,042,330
4	San Francisco	52,988,157	3.68%	2.65%	(7,948,224)	5,717,356	(2,230,867)	1,587,617	(2,207,092)	(619,475)	2,283,522	(3,174,534)	(891,012)	1,587,617	2,283,522	1,459,803	(988,514)	600,353
3	San Joaquin	23,639,320	1.64%	1.83%	(3,545,898)	3,945,470	399,572	1,095,593	(984,638)	110,955	1,575,827	(1,416,238)	159,590	1,095,593	1,575,827	(415,666)	(1,338,224)	1,587,646
2	San Luis Obispo	10,604,942	0.74%	0.76%	(1,590,741)	1,648,870	58,129	457,864	(441,723)	16,141	658,561	(635,345)	23,217	457,864	658,561	26,551	(421,150)	819,314
3	San Mateo	29,770,060	2.07%	1.81%	(4,465,509)	3,903,160	(562,349)	1,083,844	(1,239,999)	(156,155)	1,558,929	(1,783,532)	(224,603)	1,083,844	1,558,929	314,903	(980,049)	1,034,520
3	Santa Barbara	18,365,326	1.27%	1.06%	(2,754,799)	2,291,375	(463,424)	636,277	(764,963)	(128,685)	915,179	(1,100,271)	(185,092)	636,277	915,179	317,397	(501,019)	590,633
4	Santa Clara	74,267,457	5.16%	3.85%	(11,140,119)	8,309,585	(2,830,533)	2,307,436	(3,093,429)	(785,993)	3,318,862	(4,449,382)	(1,130,520)	2,307,436	3,318,862	1,600,135	(1,759,734)	719,654
2	Santa Cruz	9,910,386	0.69%	0.64%	(1,486,558)	1,380,105	(106,452)	383,233	(412,793)	(29,560)	551,216	(593,734)	(42,517)	383,233	551,216	113,143	(319,264)	549,799
2	Shasta	7,409,092	0.51%	0.53%	(1,111,364)	1,142,567	31,203	317,272	(308,608)	8,665	456,343	(443,881)	12,463	317,272	456,343	(31,687)	(336,493)	457,766
1	Sierra	542,215	0.04%	0.01%	(81,332)	30,222	(51,110)	8,392	(22,585)	(14,192)	12,071	(32,484)	(20,413)	8,392	12,071	-	(7,615)	(72,867)
2	Siskiyou	3,254,627	0.23%	0.12%	(488,194)	269,703	(218,491)	74,892	(135,564)	(60,672)	107,720	(194,986)	(87,266)	74,892	107,720	157,748	(3,406)	(29,475)
3	Solano	15,704,185	1.09%	1.17%	(2,355,628)	2,537,152	181,524	704,526	(654,119)	50,406	1,013,343	(940,842)	72,501	704,526	1,013,343	(243,496)	(861,558)	917,245
3	Sonoma	18,845,883	1.31%	1.34%	(2,826,882)	2,904,337	77,454	806,487	(784,979)	21,508	1,159,997	(1,129,062)	30,935	806,487	1,159,997	(134,615)	(901,348)	1,060,419
3	Stanislaus	15,497,803	1.08%	1.35%	(2,234,670)	2,923,178	688,507	811,719	(645,523)	166,196	1,167,522	(928,477)	239,045	811,719	1,167,522	(457,619)	(1,033,047)	1,492,323
2	Sutter	3,403,045	0.24%	0.27%	(510,457)	586,046	75,589	162,735	(141,746)	20,990	234,068	(203,877)	30,190	162,735	234,068	(56,291)	(189,663)	277,618
2	Tehama	2,907,298	0.20%	0.20%	(436,095)	438,979	2,884	121,897	(121,096)	801	175,329	(174,177)	1,152	121,897	175,329	9,440	(113,639)	197,864
1	Trinity	990,359	0.07%	0.06%	(148,554)	130,206	(18,348)	36,156	(41,251)	(5,095)	52,004	(59,333)	(7,328)	36,156	52,004	-	(43,420)	13,969
3	Tulare	12,293,011	0.85%	0.94%	(1,843,952)	2,024,029	180,077	562,040	(512,035)	50,004	808,400	(736,477)	71,923	562,040	808,400	(107,295)	(604,334)	960,816

Cluster	Court	(Historical) Funding Subject to Reallocation	Court's Share of Current Historical Funding vs. FY 14-15 WAFM Funding Need		Reallocation of 15%			New Reallocation of \$60M			Reallocation of \$86.3M			Allocation of New Money		Reversal of 2013-14 WAFM Allocation		Total Adjustments to Allocation
			Share of Total Funding Subject to Reallocation Using WAFM (Historical funding proportion)	Share of Total WAFM Funding Need (FY 14-15)	15 Percent of Funding Subject to Reallocation	Reallocation Using WAFM Proportion	Net	Allocation of \$60 Million Using 14-15 WAFM	Original Share of \$60 Million of "Old" Money To Be Reallocated	Net	Allocation of \$86.3 Million Using 14-15 WAFM	Original Share of \$86.3 Million of "Old" Money To Be Reallocated	Net	Allocation of \$60 Million Using 14-15 WAFM	Allocation of \$86.3 Million Using 14-15 WAFM	10% Reallocation	\$60M Reallocation	
		A	B	C	D = 15% * Col. A	E = \$216.1M * Col. C	F=D+E	G = \$60M*C	H = -\$60M*B	I=G+H	J = \$86.3M*C	K = -\$86.3M*B	L=J+K	M = \$60M * C	N = \$86.3M * C	O	P	Q
2	Tuolumne	2,589,803	0.18%	0.15%	(388,470)	317,437	(71,034)	88,147	(107,872)	(19,725)	126,785	(155,156)	(28,371)	88,147	126,785	38,673	(75,770)	58,705
3	Ventura	24,366,827	1.69%	1.94%	(3,655,024)	4,181,104	526,080	1,161,024	(1,014,941)	146,084	1,669,940	(1,459,823)	210,117	1,161,024	1,669,940	(348,266)	(1,311,950)	2,053,031
2	Yolo	6,504,149	0.45%	0.47%	(975,622)	1,018,741	43,119	282,888	(270,914)	11,973	406,887	(389,665)	17,222	282,888	406,887	(57,493)	(320,358)	384,237
2	Yuba	3,225,076	0.22%	0.20%	(483,761)	435,615	(48,147)	120,963	(134,333)	(13,370)	173,985	(193,215)	(19,230)	120,963	173,985	63,948	(81,076)	197,074
	Statewide	1,440,487,965	100%	100%	(216,073,195)	216,073,195	0	60,000,000	(60,000,000)	0	86,300,000	(86,300,000)	0	60,000,000	86,300,000	(0)	(60,000,000)	86,300,000

Determination of Funding Floor

Cluster	Court			Current adjusted allocation if no floor applied	Determine Adjusted Allocation if Floor Applies				Funding Floor (for the graduated floor, the lower of the floor or prior-year allocation plus 10%)
		WAFM Calculated Need	% of Statewide Need		Graduated Funding Floor That Would Apply	Apply Floor? Yes, if F>E	Prior Year Plus 10%	Adjusted allocation if no floor applied	
A	B	C	D	E	F	F1	F2	F3	G
1	Alpine	343,929	0.01%	485,208	750,000	Y	615,307	485,208	750,000
1	Colusa	1,900,461	0.08%	1,411,472	1,874,999	Y	1,550,604	1,411,472	1,550,604
1	Inyo	2,005,742	0.08%	1,655,398	1,874,999	Y	1,949,893	1,655,398	1,874,999
1	Mariposa	1,268,860	0.05%	948,790	1,250,000	Y	1,048,824	948,790	1,048,824
1	Modoc	818,258	0.03%	837,080	875,000	Y	998,487	837,080	875,000
1	Mono	1,977,044	0.08%	1,318,849	1,874,999	Y	1,405,267	1,318,849	1,405,267
1	Sierra	339,119	0.01%	467,726	750,000	Y	604,848	467,726	750,000
1	Trinity	1,461,014	0.06%	1,055,952	1,250,000	Y	1,137,087	1,055,952	1,137,087
1	Glenn	2,350,509	0.10%	1,818,102	1,874,999	Y	2,047,219	1,818,102	1,874,999
4	Alameda	88,359,612	3.64%	71,489,631	1,874,999	N	N/A	N/A	N/A
1	Amador	2,738,605	0.11%	2,130,027	1,874,999	N	N/A	N/A	N/A
2	Butte	13,261,312	0.55%	8,204,323	1,874,999	N	N/A	N/A	N/A
1	Calaveras	2,726,378	0.11%	1,972,595	1,874,999	N	N/A	N/A	N/A
3	Contra Costa	55,680,843	2.30%	36,176,786	1,874,999	N	N/A	N/A	N/A
1	Del Norte	3,562,408	0.15%	2,332,817	1,874,999	N	N/A	N/A	N/A
2	El Dorado	9,349,259	0.39%	6,364,706	1,874,999	N	N/A	N/A	N/A
3	Fresno	63,521,412	2.62%	39,383,519	1,874,999	N	N/A	N/A	N/A
2	Humboldt	7,587,268	0.31%	5,425,328	1,874,999	N	N/A	N/A	N/A
2	Imperial	11,681,402	0.48%	7,185,573	1,874,999	N	N/A	N/A	N/A
3	Kern	68,772,633	2.84%	35,540,019	1,874,999	N	N/A	N/A	N/A
2	Kings	9,041,542	0.37%	5,455,550	1,874,999	N	N/A	N/A	N/A
2	Lake	3,848,078	0.16%	2,980,970	1,874,999	N	N/A	N/A	N/A
1	Lassen	2,785,749	0.11%	1,992,858	1,874,999	N	N/A	N/A	N/A
4	Los Angeles	740,843,971	30.56%	455,176,180	1,874,999	N	N/A	N/A	N/A
2	Madera	9,811,615	0.40%	6,432,615	1,874,999	N	N/A	N/A	N/A
2	Marin	13,804,014	0.57%	12,506,520	1,874,999	N	N/A	N/A	N/A
2	Mendocino	6,396,356	0.26%	4,671,478	1,874,999	N	N/A	N/A	N/A
2	Merced	17,792,806	0.73%	10,608,435	1,874,999	N	N/A	N/A	N/A
3	Monterey	22,985,951	0.95%	14,657,675	1,874,999	N	N/A	N/A	N/A
2	Napa	8,229,667	0.34%	6,394,737	1,874,999	N	N/A	N/A	N/A
2	Nevada	5,948,648	0.25%	4,003,490	1,874,999	N	N/A	N/A	N/A
4	Orange	172,104,479	7.10%	131,059,140	1,874,999	N	N/A	N/A	N/A
2	Placer	20,967,595	0.86%	12,830,209	1,874,999	N	N/A	N/A	N/A
1	Plumas	1,432,034	0.06%	1,378,658	1,250,000	N	N/A	N/A	N/A
4	Riverside	122,184,895	5.04%	67,316,818	1,874,999	N	N/A	N/A	N/A
4	Sacramento	100,721,502	4.15%	68,382,352	1,874,999	N	N/A	N/A	N/A
1	San Benito	3,042,492	0.13%	2,497,674	1,874,999	N	N/A	N/A	N/A
4	San Bernardino	137,869,624	5.69%	73,811,624	1,874,999	N	N/A	N/A	N/A
4	San Diego	169,121,455	6.98%	126,568,712	1,874,999	N	N/A	N/A	N/A
4	San Francisco	64,153,264	2.65%	54,971,461	1,874,999	N	N/A	N/A	N/A
3	San Joaquin	44,271,294	1.83%	26,886,743	1,874,999	N	N/A	N/A	N/A
2	San Luis Obispo	18,501,624	0.76%	11,780,921	1,874,999	N	N/A	N/A	N/A
3	San Mateo	43,796,548	1.81%	31,666,509	1,874,999	N	N/A	N/A	N/A
3	Santa Barbara	25,711,043	1.06%	19,311,012	1,874,999	N	N/A	N/A	N/A
4	Santa Clara	93,240,124	3.85%	74,015,075	1,874,999	N	N/A	N/A	N/A
2	Santa Cruz	15,485,876	0.64%	10,480,000	1,874,999	N	N/A	N/A	N/A
2	Shasta	12,820,506	0.53%	8,502,485	1,874,999	N	N/A	N/A	N/A
2	Siskiyou	3,026,276	0.12%	3,084,561	1,874,999	N	N/A	N/A	N/A
3	Solano	28,468,850	1.17%	17,501,653	1,874,999	N	N/A	N/A	N/A
3	Sonoma	32,588,957	1.34%	21,124,685	1,874,999	N	N/A	N/A	N/A
3	Stanislaus	32,800,366	1.35%	18,492,324	1,874,999	N	N/A	N/A	N/A
2	Sutter	6,575,894	0.27%	3,901,612	1,874,999	N	N/A	N/A	N/A
2	Tehama	4,925,688	0.20%	3,222,949	1,874,999	N	N/A	N/A	N/A
3	Tulare	22,711,203	0.94%	13,965,774	1,874,999	N	N/A	N/A	N/A
2	Tuolumne	3,561,890	0.15%	2,706,800	1,874,999	N	N/A	N/A	N/A
3	Ventura	46,915,300	1.94%	28,332,334	1,874,999	N	N/A	N/A	N/A
2	Yolo	11,431,084	0.47%	7,114,020	1,874,999	N	N/A	N/A	N/A
2	Yuba	4,887,940	0.20%	3,455,291	1,874,999	N	N/A	N/A	N/A
	<b>Statewide</b>	<b>2,424,512,269</b>	<b>100.00%</b>	<b>1,595,445,804</b>					<b>11,266,780</b>

### Prior-Year WAFM Allocation

	2013-14 Ending Base (TCTF and GF)	Security Base (FY 10-11) Adjustment	SJO Adjustment <sup>1</sup>	Self-Help	Replacement of 2% Automation	Automated Recordkeeping and Micrographics Distribution (12-13)	Prior-Year Adjusted Allocation
<b>Court</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7 (Sum 1:6)</b>
Alameda	74,596,084	(3,177,924)	(1,958,825)	101,575	424,792	115,195	<b>70,100,897</b>
Alpine	557,203	-	-	83	2,034	49	<b>559,370</b>
Amador	2,127,503	-	-	2,565	11,006	733	<b>2,141,806</b>
Butte	8,295,068	(467,145)	(291,613)	14,608	59,332	15,194	<b>7,625,444</b>
Calaveras	1,990,912	-	-	3,074	18,652	967	<b>2,013,605</b>
Colusa	1,394,107	-	-	1,447	13,708	378	<b>1,409,640</b>
Contra Costa	35,800,452	-	(1,705,774)	69,231	218,186	76,248	<b>34,458,343</b>
Del Norte	2,394,693	-	(126,942)	1,964	11,208	535	<b>2,281,457</b>
El Dorado	6,085,477	-	(57,081)	11,851	54,374	4,059	<b>6,098,679</b>
Fresno	37,046,510	-	(1,032,025)	60,497	181,080	66,289	<b>36,322,351</b>
Glenn	1,849,123	(9,779)	-	1,927	19,264	573	<b>1,861,108</b>
Humboldt	5,314,693	(167,800)	(150,006)	8,913	48,160	8,040	<b>5,062,000</b>
Imperial	7,154,288	(420,479)	(180,405)	11,204	67,678	10,523	<b>6,642,808</b>
Inyo	1,969,693	(186,658)	(42,314)	1,245	30,402	262	<b>1,772,630</b>
Kern	33,139,304	(65,567)	(1,750,452)	52,450	277,328	59,874	<b>31,712,936</b>
Kings	5,564,775	(421,918)	(181,060)	9,935	57,026	7,908	<b>5,036,666</b>
Lake	3,112,054	(196,493)	(56,758)	4,311	20,328	1,522	<b>2,884,964</b>
Lassen	2,229,899	(293,836)	-	2,384	20,156	522	<b>1,959,125</b>
Los Angeles	448,848,141	(14,294,467)	(26,758,268)	689,065	3,144,530	977,472	<b>412,606,474</b>
Madera	6,474,572	(381,406)	-	9,711	52,502	2,893	<b>6,158,273</b>
Marin	12,998,611	(9,625)	(391,957)	17,038	114,766	18,155	<b>12,746,989</b>
Mariposa	976,424	-	(28,406)	1,225	3,904	329	<b>953,476</b>
Mendocino	4,747,695	(299,349)	-	6,083	30,068	5,209	<b>4,489,706</b>
Merced	9,983,153	-	(250,840)	16,595	55,652	14,527	<b>9,819,087</b>
Modoc	964,805	(789)	(63,471)	662	6,134	375	<b>907,715</b>
Mono	1,296,190	(24,156)	(8,201)	914	12,446	323	<b>1,277,516</b>
Monterey	14,775,341	(870,000)	(333,656)	28,573	183,464	24,904	<b>13,808,625</b>
Napa	6,682,595	(295,552)	(287,148)	9,042	30,550	3,144	<b>6,142,631</b>
Nevada	4,574,716	(433,431)	(292,045)	6,730	49,946	6,564	<b>3,912,480</b>
Orange	128,918,098	(2,733,776)	(3,329,845)	206,630	923,882	268,656	<b>124,253,645</b>
Placer	12,701,553	-	(933,901)	21,287	77,378	26,853	<b>11,893,169</b>
Plumas	1,463,246	-	-	1,442	9,206	356	<b>1,474,251</b>

	2013-14 Ending Base (TCTF and GF)	Security Base (FY 10-11) Adjustment	SJO Adjustment <sup>1</sup>	Self-Help	Replacement of 2% Automation	Automated Recordkeeping and Micrographics Distribution (12-13)	Prior-Year Adjusted Allocation
Court	1	2	3	4	5	6	7 (Sum 1:6)
Riverside	66,201,310	(1,931,520)	(2,882,751)	131,371	532,226	62,703	<b>62,113,339</b>
Sacramento	67,434,475	(1,864,424)	(1,824,452)	93,189	340,254	175,080	<b>64,354,121</b>
San Benito	2,561,386	-	-	3,876	14,700	1,233	<b>2,581,194</b>
San Bernardino	73,411,896	(3,269,446)	(2,986,710)	133,960	435,474	181,146	<b>67,906,320</b>
San Diego	128,331,796	(657,192)	(4,757,300)	206,259	718,422	246,860	<b>124,088,844</b>
San Francisco	54,682,503	-	(2,582,976)	53,715	272,528	86,214	<b>52,511,985</b>
San Joaquin	26,159,995	(287,747)	(779,859)	44,944	201,698	50,156	<b>25,389,188</b>
San Luis Obispo	11,748,261	(241,676)	(673,831)	17,704	130,020	17,902	<b>10,998,380</b>
San Mateo	31,962,776	(443,042)	(1,479,478)	48,700	329,518	15,239	<b>30,433,712</b>
Santa Barbara	19,841,104	(1,055,112)	(457,408)	28,356	162,858	27,529	<b>18,547,328</b>
Santa Clara	75,567,248	-	(1,833,360)	119,260	452,782	109,914	<b>74,415,844</b>
Santa Cruz	10,200,849	-	(424,668)	17,644	113,210	14,656	<b>9,921,691</b>
Shasta	10,431,955	(2,389,668)	(326,131)	12,206	44,394	4,435	<b>7,777,191</b>
Sierra	547,720	-	-	235	1,830	76	<b>549,862</b>
Siskiyou	3,163,162	-	(103,923)	3,104	37,000	966	<b>3,100,308</b>
Solano	17,594,515	(435,400)	(535,433)	28,439	119,364	34,831	<b>16,806,315</b>
Sonoma	20,613,759	(440,000)	(479,410)	32,278	119,004	36,705	<b>19,882,335</b>
Stanislaus	17,262,981	(9,326)	(427,578)	34,594	88,718	36,236	<b>16,985,625</b>
Sutter	3,850,216	(247,071)	-	6,150	37,382	2,077	<b>3,648,754</b>
Tehama	2,983,348	-	(5,472)	4,138	28,100	1,362	<b>3,011,477</b>
Trinity	1,475,160	(450,608)	-	943	7,648	573	<b>1,033,716</b>
Tulare	13,437,777	(15,576)	(679,043)	28,289	204,932	27,184	<b>13,003,562</b>
Tuolumne	2,856,690	(220,516)	(30,986)	3,916	16,642	1,043	<b>2,626,790</b>
Ventura	27,992,390	(1,559,157)	(731,699)	54,971	205,304	60,255	<b>26,022,064</b>
Yolo	7,852,242	(582,889)	(461,445)	12,802	48,556	11,098	<b>6,880,364</b>
Yuba	3,352,440	(132,569)	-	4,696	15,788	1,670	<b>3,242,025</b>
<b>Total</b>	<b>1,587,544,931</b>	<b>(40,983,089)</b>	<b>(64,674,907)</b>	<b>2,500,000</b>	<b>10,907,494</b>	<b>2,925,771</b>	<b>1,498,220,199</b>

1. Does not include compensation for AB 1058 commissioners.

## Allocation Adjustment Related to Funding Floor

	2014-15 Beg. Base (TCTF and GF)	Security Base (FY 10-11) Adjustment	SJO Adjustment <sup>1</sup>	Self-Help	Replacement of 2% Automation	Automated Recordkeeping and Micrographics Distribution (12-13)	Current-Year Adjusted Allocation	Estimated WAFM 14-15 Adjustment	Total Allocation for FY 14-15 (Prior to implementing funding floor)	Floor Funding	Floor Allocation Adjustment	Share of reduction	Reduction Allocation
Court	1	2	3	4	5	6	7 (Sum 1:6)	8	9	10	11	12	13
Alameda	75,478,414	(3,177,924)	(1,958,825)	101,575	424,792	115,195	70,983,227	506,404	71,489,631	N/A	-	4.51%	(57,185)
Alpine	557,008	-	-	83	2,034	49	559,175	(73,967)	485,208	750,000	264,792	0.00%	-
Amador	2,125,892	-	-	2,565	11,006	733	2,140,195	(10,168)	2,130,027	N/A	-	0.13%	(1,704)
Butte	8,263,970	(467,145)	(291,613)	14,608	59,332	15,194	7,594,346	609,976	8,204,323	N/A	-	0.52%	(6,563)
Calaveras	1,931,593	-	-	3,074	18,652	967	1,954,287	18,308	1,972,595	N/A	-	0.12%	(1,578)
Colusa	1,382,752	-	-	1,447	13,708	378	1,398,284	13,188	1,411,472	1,550,604	139,131	0.00%	-
Contra Costa	35,677,565	-	(1,705,774)	69,231	218,186	76,248	34,335,455	1,841,330	36,176,786	N/A	-	2.28%	(28,938)
Del Norte	2,331,772	-	(126,942)	1,964	11,208	535	2,218,537	114,280	2,332,817	N/A	-	0.15%	(1,866)
El Dorado	6,087,615	-	(57,081)	11,851	54,374	4,059	6,100,818	263,889	6,364,706	N/A	-	0.40%	(5,091)
Fresno	37,317,737	-	(1,032,025)	60,497	181,080	66,289	36,593,578	2,789,941	39,383,519	N/A	-	2.48%	(31,503)
Glenn	1,818,056	(9,779)	-	1,927	19,264	573	1,830,041	(11,939)	1,818,102	1,874,999	56,897	0.00%	-
Humboldt	5,401,809	(167,800)	(150,006)	8,913	48,160	8,040	5,149,116	276,212	5,425,328	N/A	-	0.34%	(4,340)
Imperial	7,178,534	(420,479)	(180,405)	11,204	67,678	10,523	6,667,054	518,519	7,185,573	N/A	-	0.45%	(5,748)
Inyo	1,915,156	(186,658)	(42,314)	1,245	30,402	262	1,718,093	(62,695)	1,655,398	1,874,999	219,602	0.00%	-
Kern	32,713,921	(65,567)	(1,750,452)	52,450	277,328	59,874	31,287,554	4,252,465	35,540,019	N/A	-	2.24%	(28,429)
Kings	5,557,823	(421,918)	(181,060)	9,935	57,026	7,908	5,029,714	425,836	5,455,550	N/A	-	0.34%	(4,364)
Lake	3,112,502	(196,493)	(56,758)	4,311	20,328	1,522	2,885,413	95,557	2,980,970	N/A	-	0.19%	(2,384)
Lassen	2,223,269	(293,836)	-	2,384	20,156	522	1,952,495	40,363	1,992,858	N/A	-	0.13%	(1,594)
Los Angeles	455,778,465	(14,294,467)	(26,758,268)	689,065	3,144,530	977,472	419,536,798	35,639,382	455,176,180	N/A	-	28.71%	(364,096)
Madera	6,393,253	(381,406)	-	9,711	52,502	2,893	6,076,954	355,661	6,432,615	N/A	-	0.41%	(5,145)
Marin	12,817,447	(9,625)	(391,957)	17,038	114,766	18,155	12,565,825	(59,305)	12,506,520	N/A	-	0.79%	(10,004)
Mariposa	970,008	-	(28,406)	1,225	3,904	329	947,060	1,730	948,790	1,048,824	100,033	0.00%	-
Mendocino	4,800,137	(299,349)	-	6,083	30,068	5,209	4,542,148	129,330	4,671,478	N/A	-	0.29%	(3,737)
Merced	10,099,462	-	(250,840)	16,595	55,652	14,527	9,935,396	673,039	10,608,435	N/A	-	0.67%	(8,486)
Modoc	963,532	(789)	(63,471)	662	6,134	375	906,442	(69,362)	837,080	875,000	37,919	0.00%	-
Mono	1,277,912	(24,156)	(8,201)	914	12,446	323	1,259,238	59,610	1,318,849	1,405,267	86,419	0.00%	-
Monterey	14,876,467	(870,000)	(333,656)	28,573	183,464	24,904	13,909,752	747,923	14,657,675	N/A	-	0.92%	(11,725)
Napa	6,793,789	(295,552)	(287,148)	9,042	30,550	3,144	6,253,825	140,912	6,394,737	N/A	-	0.40%	(5,115)
Nevada	4,474,537	(433,431)	(292,045)	6,730	49,946	6,564	3,812,301	191,189	4,003,490	N/A	-	0.25%	(3,202)
Orange	132,227,386	(2,733,776)	(3,329,845)	206,630	923,882	268,656	127,562,933	3,496,207	131,059,140	N/A	-	8.27%	(104,834)
Placer	12,816,621	-	(933,901)	21,287	77,378	26,853	12,008,237	821,972	12,830,209	N/A	-	0.81%	(10,263)
Plumas	1,462,973	-	-	1,442	9,206	356	1,473,978	(95,320)	1,378,658	N/A	-	0.09%	(1,103)
Riverside	65,347,300	(1,931,520)	(2,882,751)	131,371	532,226	62,703	61,259,329	6,057,489	67,316,818	N/A	-	4.25%	(53,847)
Sacramento	68,615,874	(1,864,424)	(1,824,452)	93,189	340,254	175,080	65,535,520	2,846,831	68,382,352	N/A	-	4.31%	(54,699)
San Benito	2,552,708	-	-	3,876	14,700	1,233	2,572,517	(74,843)	2,497,674	N/A	-	0.16%	(1,998)
San Bernardino	72,400,120	(3,269,446)	(2,986,710)	133,960	435,474	181,146	66,894,544	6,917,080	73,811,624	N/A	-	4.66%	(59,042)
San Diego	127,769,334	(657,192)	(4,757,300)	206,259	718,422	246,860	123,526,382	3,042,330	126,568,712	N/A	-	7.98%	(101,243)
San Francisco	56,541,627	-	(2,582,976)	53,715	272,528	86,214	54,371,108	600,353	54,971,461	N/A	-	3.47%	(43,972)
San Joaquin	26,069,904	(287,747)	(779,859)	44,944	201,698	50,156	25,299,096	1,587,646	26,886,743	N/A	-	1.70%	(21,507)
San Luis Obispo	11,711,488	(241,676)	(673,831)	17,704	130,020	17,902	10,961,607	819,314	11,780,921	N/A	-	0.74%	(9,424)
San Mateo	32,161,053	(443,042)	(1,479,478)	48,700	329,518	15,239	30,631,989	1,034,520	31,666,509	N/A	-	2.00%	(25,330)

	2014-15 Beg. Base (TCTF and GF)	Security Base (FY 10-11) Adjustment	SJO Adjustment <sup>1</sup>	Self-Help	Replacement of 2% Automation	Automated Recordkeeping and Micrographics Distribution (12-13)	Current-Year Adjusted Allocation	Estimated WAFM 14-15 Adjustment	Total Allocation for FY 14-15 (Prior to implementing funding floor)	Floor Funding	Floor Allocation Adjustment	Share of reduction	Reduction Allocation
Court	1	2	3	4	5	6	7 (Sum 1:6)	8	9	10	11	12	13
Santa Barbara	20,014,155	(1,055,112)	(457,408)	28,356	162,858	27,529	<b>18,720,379</b>	590,633	<b>19,311,012</b>	N/A	-	1.22%	(15,447)
Santa Clara	74,446,824	-	(1,833,360)	119,260	452,782	109,914	<b>73,295,420</b>	719,654	<b>74,015,075</b>	N/A	-	4.67%	(59,205)
Santa Cruz	10,209,360	-	(424,668)	17,644	113,210	14,656	<b>9,930,202</b>	549,799	<b>10,480,000</b>	N/A	-	0.66%	(8,383)
Shasta	10,699,483	(2,389,668)	(326,131)	12,206	44,394	4,435	<b>8,044,719</b>	457,766	<b>8,502,485</b>	N/A	-	0.54%	(6,801)
Sierra	538,452	-	-	235	1,830	76	<b>540,594</b>	(72,867)	<b>467,726</b>	750,000	282,274	0.00%	-
Siskiyou	3,176,890	-	(103,923)	3,104	37,000	966	<b>3,114,036</b>	(29,475)	<b>3,084,561</b>	N/A	-	0.19%	(2,467)
Solano	17,372,608	(435,400)	(535,433)	28,439	119,364	34,831	<b>16,584,408</b>	917,245	<b>17,501,653</b>	N/A	-	1.10%	(14,000)
Sonoma	20,795,689	(440,000)	(479,410)	32,278	119,004	36,705	<b>20,064,265</b>	1,060,419	<b>21,124,685</b>	N/A	-	1.33%	(16,898)
Stanislaus	17,277,357	(9,326)	(427,578)	34,594	88,718	36,236	<b>17,000,001</b>	1,492,323	<b>18,492,324</b>	N/A	-	1.17%	(14,792)
Sutter	3,825,456	(247,071)	-	6,150	37,382	2,077	<b>3,623,994</b>	277,618	<b>3,901,612</b>	N/A	-	0.25%	(3,121)
Tehama	2,996,956	-	(5,472)	4,138	28,100	1,362	<b>3,025,085</b>	197,864	<b>3,222,949</b>	N/A	-	0.20%	(2,578)
Trinity	1,483,427	(450,608)	-	943	7,648	573	<b>1,041,983</b>	13,969	<b>1,055,952</b>	1,137,087	81,135	0.00%	-
Tulare	13,439,173	(15,576)	(679,043)	28,289	204,932	27,184	<b>13,004,958</b>	960,816	<b>13,965,774</b>	N/A	-	0.88%	(11,171)
Tuolumne	2,877,996	(220,516)	(30,986)	3,916	16,642	1,043	<b>2,648,095</b>	58,705	<b>2,706,800</b>	N/A	-	0.17%	(2,165)
Ventura	28,249,630	(1,559,157)	(731,699)	54,971	205,304	60,255	<b>26,279,303</b>	2,053,031	<b>28,332,334</b>	N/A	-	1.79%	(22,663)
Yolo	7,701,661	(582,889)	(461,445)	12,802	48,556	11,098	<b>6,729,783</b>	384,237	<b>7,114,020</b>	N/A	-	0.45%	(5,691)
Yuba	3,368,632	(132,569)	-	4,696	15,788	1,670	<b>3,258,217</b>	197,074	<b>3,455,291</b>	N/A	-	0.22%	(2,764)
<b>Total</b>	<b>1,598,470,536</b>	<b>(40,983,089)</b>	<b>(64,674,907)</b>	<b>2,500,000</b>	<b>10,907,494</b>	<b>2,925,771</b>	<b>1,509,145,804</b>	<b>86,300,000</b>	<b>1,595,445,804</b>	<b>11,266,780</b>	<b>1,268,202</b>	<b>100.00%</b>	<b>(1,268,202)</b>

1. Does not include compensation for AB 1058 commissioners.



## Trial Court Base Allocation for Operations Prior to 2014-2015 WAFM Adjustments

	2013-14 Ending TCTF Base*	TCTF Reduction for SJO Conversions	TCTF Reduction of 2012-13 Benefits Allocation	Recommended Allocation for TCTF Benefit Cost Increases for Non- Interpreter Staff	GF Base for Benefits	Total Base Prior to 2014-15 WAFM Adjustments
Court	A	B	C	D	E	F
Alameda	71,494,038	-	(1,117,440)	1,999,770	3,102,046	75,478,414
Alpine	536,863	-	(7,957)	7,762	20,340	557,008
Amador	2,075,747	-	(1,611)	-	51,756	2,125,892
Butte	8,170,991	-	(95,367)	64,270	124,076	8,263,970
Calaveras	1,940,406	-	(59,318)	-	50,506	1,931,593
Colusa	1,369,335	-	(11,356)	-	24,773	1,382,752
Contra Costa	34,404,261	-	(887,134)	764,246	1,396,191	35,677,565
Del Norte	2,300,564	-	(62,921)	-	94,129	2,331,772
El Dorado	5,872,358	-	(21,412)	23,550	213,119	6,087,615
Fresno	33,706,146	-	(876,146)	1,147,373	3,340,364	37,317,737
Glenn	1,794,458	-	(31,067)	-	54,665	1,818,056
Humboldt	5,241,609	-	(83,444)	170,560	73,084	5,401,809
Imperial	7,028,750	-	(230,012)	254,258	125,538	7,178,534
Inyo	1,894,107	-	(54,537)	-	75,586	1,915,156
Kern	29,595,035	-	(629,057)	203,675	3,544,269	32,713,921
Kings	5,519,658	-	(6,952)	-	45,117	5,557,823
Lake	3,102,931	-	449	-	9,123	3,112,502
Lassen	2,222,061	-	(6,630)	-	7,839	2,223,269
Los Angeles	429,960,172	(318,326)	(7,790,986)	15,039,636	18,887,969	455,778,465
Madera	6,089,746	-	(137,838)	56,519	384,825	6,393,253
Marin	12,354,099	(6,453)	(324,291)	149,580	644,512	12,817,447
Mariposa	954,124	-	(6,416)	-	22,300	970,008
Mendocino	4,435,925	-	(239,862)	292,304	311,770	4,800,137
Merced	9,208,327	-	(269,194)	385,502	774,827	10,099,462
Modoc	932,838	-	(1,273)	-	31,967	963,532
Mono	1,210,549	-	(32,349)	14,071	85,641	1,277,912
Monterey	14,497,845	-	(227,572)	328,699	277,496	14,876,467
Napa	6,372,800	-	(107,676)	218,869	309,796	6,793,789
Nevada	4,479,222	-	(100,179)	-	95,494	4,474,537
Orange	121,988,177	(209,171)	(3,671,441)	7,189,901	6,929,920	132,227,386
Placer	12,066,757	-	(238,459)	353,527	634,796	12,816,621
Plumas	1,448,318	-	(273)	-	14,929	1,462,973
Riverside	65,277,653	(168,861)	(685,149)	-	923,657	65,347,300
Sacramento	63,873,883	-	(1,673,778)	2,855,178	3,560,591	68,615,874
San Benito	2,526,744	-	(8,678)	-	34,642	2,552,708
San Bernardino	72,147,163	-	(1,011,776)	-	1,264,732	72,400,120
San Diego	125,478,197	-	(3,506,215)	2,943,753	2,853,598	127,769,334
San Francisco	49,195,369	-	-	1,859,124	5,487,134	56,541,627
San Joaquin	24,914,639	-	(756,034)	665,943	1,245,356	26,069,904
San Luis Obispo	11,449,303	-	(36,773)	-	298,958	11,711,488
San Mateo	29,551,664	-	(211,070)	409,348	2,411,112	32,161,053
Santa Barbara	18,243,443	-	21,451	151,600	1,597,662	20,014,155
Santa Clara	73,257,781	-	(1,120,423)	-	2,309,467	74,446,824
Santa Cruz	9,997,292	-	(174,422)	182,933	203,557	10,209,360
Shasta	10,169,734	-	38,857	228,671	262,222	10,699,483
Sierra	538,105	-	(9,268)	-	9,615	538,452
Siskiyou	3,072,125	-	(60,127)	73,854	91,037	3,176,890
Solano	17,240,736	-	(417,276)	195,369	353,779	17,372,608
Sonoma	19,441,709	-	(584,741)	766,672	1,172,049	20,795,689
Stanislaus	15,957,751	-	(1,003,375)	1,017,751	1,305,230	17,277,357
Sutter	3,690,455	-	(24,759)	-	159,760	3,825,456
Tehama	2,875,164	-	(17,294)	30,902	108,184	2,996,956
Trinity	1,421,481	-	(16,561)	24,828	53,679	1,483,427
Tulare	13,404,033	-	(127,031)	128,428	33,744	13,439,173
Tuolumne	2,806,339	-	(2,616)	23,922	50,351	2,877,996
Ventura	27,023,638	-	(416,492)	673,732	968,752	28,249,630
Yolo	7,642,166	-	(206,373)	55,792	210,076	7,701,661
Yuba	3,261,573	-	(66,104)	82,296	90,867	3,368,632
<b>Total</b>	<b>1,518,726,356</b>	<b>(702,811)</b>	<b>(29,405,750)</b>	<b>41,034,166</b>	<b>68,818,575</b>	<b>1,598,470,536</b>

\*Includes portion of the \$50 million distributed from the Immediate &amp; Critical Needs Account.

**Item 3**  
**Allocation of New Benefits Funding for 2014–2015**  
**(Action Item)**

Issue

How should the \$42.8 million in employee benefits funding included in the Budget Act of 2014 (Stats. 2014, ch. 25) be allocated to the trial courts?

Background

In Fall of 2013, a Budget Change Proposal (BCP) in the amount of \$64.8 million was submitted to the Department of Finance (DOF) to address the ongoing cost of the retirement, employee health, and retiree health cost changes that occurred in FY 2012–2013 and the full year impact of those benefit cost changes that had or were anticipated to occur in FY 2013–2014. The Governor's initial proposed budget did not include a separate benefits augmentation but instead provided that the benefit increases were included in the proposed \$100 million augmentation. The recently enacted Budget Act of 2014, in contrast includes \$42.8 million appropriated to the Trial Court Trust Fund for these costs. The amount requested was reduced by \$22 million because the DOF estimated that \$22.1 million of the \$64.8 million was the amount trial courts would save on covering the employee share of costs for retirement. The Administrative Office of the Court's (AOC) subsequent estimate of the retirement savings was \$17.9 million and this amount was communicated to the DOF prior to the May Revision. This change in the savings, however, was not taken into account when the final benefit funding level was determined.

The funding provided is clearly not sufficient to fully fund the benefits related funding needs for the courts for 2012–2013 and 2013–2014. With all courts' cost changes now confirmed, the total cost changes are \$63.965 million. Of this amount, \$2.639 million is for cost changes related to court interpreters. Per Judicial Council policy, this funding would not be allocated to courts unless the Trial Court Trust Fund Program 45.45 appropriation, which reimburses courts for staff interpreter retirement and health costs, is insufficient to reimburse courts for all eligible court interpreter costs.

At the June 3, 2014 Trial Court Budget Advisory Committee (TCBAC) meeting, Judge Earl appointed Mary Beth Todd to head a Benefits Allocation Working Group with the goal of bringing options for allocation of this funding to the courts back to the TCBAC at its July 7 meeting. The other members of the working group are: Alan Carlson, Jake Chatters, Judge Earl, Rick Feldstein, John Fitton, Mike Roddy, Zlatko Theodorovic, and Chris Volkers.

The working group met on May 28 and June 17, 2014 to review possible methods for allocating the funds. Options were presented to the group, some of which included using the DOF's estimated employee subsidy amount and some with the AOC's estimated employee subsidy

amount. The working group recommends for those options that apply the entire estimated employee subsidy as a reduction (Option 2 and 3), that the AOC estimated subsidy amount be used instead of the DOF's estimates. The estimates by the DOF had errors that significantly overstated the subsidy amounts for a few courts which then resulted in reductions being applied erroneously. There is one exception to this preference for the use of the AOC estimates in Option 4 where one-third of the DOF estimated employee subsidy is used. The reason being that DOF estimated employee subsidy amount was originally considered to be phased in as a reduction to the benefit funding by the Governor, with the first year being around \$7 million or a third of the \$22 million. Option 4 reflects this initial amount of the DOF estimated employee subsidy for the first year. Each option reviewed, along with a description of the option, is provided below.

### Allocation Options

#### *Option 1*

Pro-rate the \$42.8 million in new funding to the courts based on each court's percentage of the total funding need.

#### *Pro*

All courts would receive partial ongoing funding (67%) of their total benefit cost need.

#### *Con*

Courts that do not subsidize the employee share of costs for retirement would have their funding reduced.

#### *Option 2*

Subtract the entire AOC estimated employee retirement subsidy amount (\$17.9 million) for courts providing it from their total benefits funding need, and pro-rate the remaining reduction among those courts that don't subsidize their employees.

#### *Pro*

Courts that do not subsidize the employee share of costs for retirement would receive 94% of the funding for their total benefit cost need.

#### *Con*

Courts that do subsidize the employee share of costs for retirement could end up with a negative allocation if the estimated employee share of costs for retirement subsidy is greater than the benefits funding need.

Courts that do subsidize the employee share of costs for retirement would bear a greater part of the reduction.

*Option 3*

Subtract the AOC estimated employee retirement subsidy amount for courts providing it from their total benefits funding need to the point that all courts that would otherwise have a negative allocation are brought to \$0, and pro-rate the remaining reduction among all other courts.

*Pro*

Courts with a negative allocation resulting from the estimated employee's share of costs for retirement subsidy being greater than the benefits funding need, would instead have an allocation of \$0.

Courts that do not subsidize the employee share of costs for retirement would receive 83% of their total benefit cost need.

*Con*

Courts that do subsidize the employee share of costs for retirement would bear a greater part of the reduction, although less than as compared with Option 2.

Courts that do not subsidize the employee share of costs for retirement would have their funding reduced.

*Option 4*

Subtract one-third of the DOF estimated employee subsidy amount (\$7.4 million) for courts providing it from their total benefits funding need up to the point that all courts that would otherwise have a negative allocation are brought to \$0 and pro-rate the remaining reduction among all other courts.

*Pro*

Courts with a negative allocation resulting from the estimated employee's share of costs for retirement subsidy being greater than the benefits funding need, would instead have an allocation of \$0.

Courts that do not subsidize the employee share of costs for retirement would receive 75% of their total benefit cost need.

*Cons*

Courts that do subsidize the employee share of costs for retirement would have to bear a greater part of the reduction, although less than as compared to Options 2 and 3.

Courts that do not subsidize the employee share of costs for retirement would have their funding reduced.

Recommendation

The Benefits Allocation Working Group recommends that the TCBAC make a recommendation to the Judicial Council at its July 29 meeting that the trial courts employee benefits funding contained in the Budget Act of 2014 be allocated using Option 3.

**Option 1 -Pro Rata Allocation of \$42.8 Million for Benefit Cost Increases**

	2012-2013 and 2013-2014 Cost Increases (Includes Interpreters)	Pro-Rata Allocation of \$42.8 Million (Includes Interpreters)	Pro-Rata Allocation (Excludes Interpreters)	Pro-Rata Allocation (Interpreters Only)
<b>Court</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
Alameda	2,478,076	1,658,112	1,609,137	48,975
Alpine	9,334	6,245	6,245	-
Amador	35,611	23,828	23,828	-
Butte	236,868	158,491	158,491	-
Calaveras	68,405	45,771	45,771	-
Colusa	23,919	16,004	16,004	-
Contra Costa	1,566,375	1,048,081	1,020,012	28,069
Del Norte	68,299	45,700	45,700	-
El Dorado	29,284	19,594	18,950	645
Fresno	1,443,065	965,573	923,246	42,328
Glenn	35,960	24,061	24,061	-
Humboldt	205,112	137,243	137,243	-
Imperial	322,904	216,059	204,591	11,468
Inyo	48,932	32,741	32,741	-
Kern	859,234	574,924	551,636	23,288
Kings	33,089	22,140	22,140	-
Lake	4,780	3,199	3,199	-
Lassen	8,339	5,580	5,580	-
Los Angeles	19,182,588	12,835,310	12,101,803	733,507
Madera	73,021	48,859	45,479	3,380
Marin	554,559	371,062	358,566	12,496
Mariposa	5,321	3,560	3,560	-
Mendocino	359,661	240,654	235,205	5,448
Merced	489,945	327,828	310,199	17,630
Modoc	5,296	3,544	3,544	-
Mono	16,922	11,323	11,323	-
Monterey	403,681	270,108	264,491	5,618
Napa	283,403	189,629	181,753	7,876
Nevada	179,790	120,300	120,300	-
Orange	8,978,896	6,007,892	5,785,430	222,462
Placer	428,653	286,817	284,469	2,348
Plumas	8,989	6,015	6,015	-
Riverside	2,545,489	1,703,218	1,643,210	60,008
Sacramento	3,571,333	2,389,624	2,297,449	92,175
San Benito	25,173	16,844	16,844	-
San Bernardino	2,106,997	1,409,818	1,333,588	76,230
San Diego	6,423,404	4,297,980	4,121,481	176,499
San Francisco	2,280,504	1,525,914	1,495,964	29,950
San Joaquin	823,453	550,983	535,858	15,125
San Luis Obispo	187,030	125,144	122,246	2,898
San Mateo	944,893	632,240	603,175	29,065
Santa Barbara	192,823	129,021	121,986	7,034
Santa Clara	1,271,482	850,765	825,453	25,311
Santa Cruz	242,430	162,213	154,317	7,897
Shasta	274,996	184,003	184,003	-
Sierra	13,363	8,941	8,941	-
Siskiyou	88,816	59,428	59,428	-
Solano	752,795	503,704	497,180	6,525
Sonoma	979,591	655,457	616,911	38,546
Stanislaus	1,240,681	830,156	818,944	11,212
Sutter	112,251	75,108	72,212	2,896
Tehama	37,162	24,866	24,866	-
Trinity	29,858	19,978	19,978	-
Tulare	161,964	108,372	103,341	5,031
Tuolumne	28,768	19,249	19,249	-
Ventura	826,078	552,739	542,126	10,614
Yolo	256,710	171,768	168,486	3,281
Yuba	98,968	66,221	66,221	-
<b>Total</b>	<b>63,965,322</b>	<b>42,800,000</b>	<b>41,034,166</b>	<b>1,765,834</b>

**Option 2 - Allocation of \$63.965 Million for Benefit Cost Increases Includes AOC Estimated Employee Subsidy**

	2012-2013 and 2013-2014 Cost Increases (Includes Interpreters)	AOC Estimate of Employee Subsidy (Includes Interpreters)	Pro-Rata Allocation of Remaining Reduction (Includes Interpreters)	Total Allocation (Includes Interpreters)	Allocation (Excludes Interpreters)	Allocation (Interpreters Only)
<b>Court</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>
Alameda	2,478,076	-	(154,551)	<b>2,323,525</b>	2,259,661	63,864
Alpine	9,334	-	(564)	<b>8,770</b>	8,770	-
Amador	35,611	112,195	-	<b>(76,584)</b>	(76,584)	-
Butte	236,868	159,578	(4,667)	<b>72,623</b>	72,623	-
Calaveras	68,405	115,529	-	<b>(47,124)</b>	(47,124)	-
Colusa	23,919	51,247	-	<b>(27,329)</b>	(27,329)	-
Contra Costa	1,566,375	631,129	(57,561)	<b>877,685</b>	863,568	14,117
Del Norte	68,299	114,094	-	<b>(45,795)</b>	(45,795)	-
El Dorado	29,284	-	(1,833)	<b>27,451</b>	26,611	841
Fresno	1,443,065	-	(91,385)	<b>1,351,681</b>	1,296,485	55,195
Glenn	35,960	74,491	-	<b>(38,531)</b>	(38,531)	-
Humboldt	205,112	-	(12,386)	<b>192,726</b>	192,726	-
Imperial	322,904	-	(20,649)	<b>302,256</b>	287,301	14,955
Inyo	48,932	69,346	-	<b>(20,414)</b>	(20,414)	-
Kern	859,234	603,037	(16,226)	<b>239,971</b>	230,144	9,826
Kings	33,089	127,862	-	<b>(94,773)</b>	(94,773)	-
Lake	4,780	102,976	-	<b>(98,196)</b>	(98,196)	-
Lassen	8,339	51,826	-	<b>(43,487)</b>	(43,487)	-
Los Angeles	19,182,588	-	(1,231,902)	<b>17,950,686</b>	16,994,191	956,495
Madera	73,021	-	(4,748)	<b>68,272</b>	63,865	4,408
Marin	554,559	368,047	(11,708)	<b>174,805</b>	169,019	5,785
Mariposa	5,321	39,738	-	<b>(34,418)</b>	(34,418)	-
Mendocino	359,661	5,729	(21,534)	<b>332,398</b>	330,292	2,106
Merced	489,945	-	(31,353)	<b>458,591</b>	435,602	22,989
Modoc	5,296	38,111	-	<b>(32,815)</b>	(32,815)	-
Mono	16,922	-	(1,022)	<b>15,900</b>	15,900	-
Monterey	403,681	-	(24,940)	<b>378,742</b>	371,416	7,325
Napa	283,403	13,141	(16,793)	<b>253,469</b>	247,313	6,156
Nevada	179,790	210,404	-	<b>(30,614)</b>	(30,614)	-
Orange	8,978,896	-	(564,503)	<b>8,414,393</b>	8,124,302	290,091
Placer	428,653	-	(26,120)	<b>402,533</b>	399,471	3,062
Plumas	8,989	31,036	-	<b>(22,047)</b>	(22,047)	-
Riverside	2,545,489	3,659,654	(3,671)	<b>(1,117,836)</b>	(1,142,961)	25,125
Sacramento	3,571,333	-	(224,900)	<b>3,346,433</b>	3,226,237	120,196
San Benito	25,173	44,351	-	<b>(19,177)</b>	(19,177)	-
San Bernardino	2,106,997	3,628,533	-	<b>(1,521,537)</b>	(1,419,791)	(101,745)
San Diego	6,423,404	2,732,951	(232,938)	<b>3,457,515</b>	3,326,324	131,191
San Francisco	2,280,504	-	(140,713)	<b>2,139,791</b>	2,100,736	39,055
San Joaquin	823,453	-	(51,241)	<b>772,211</b>	752,489	19,722
San Luis Obispo	187,030	791,851	-	<b>(604,822)</b>	(594,216)	(10,606)
San Mateo	944,893	409,182	(35,264)	<b>500,447</b>	462,547	37,901
Santa Barbara	192,823	-	(12,349)	<b>180,474</b>	171,302	9,173
Santa Clara	1,271,482	2,847,883	-	<b>(1,576,401)</b>	(1,512,560)	(63,841)
Santa Cruz	242,430	10,638	(14,789)	<b>217,004</b>	206,707	10,297
Shasta	274,996	-	(16,606)	<b>258,390</b>	258,390	-
Sierra	13,363	17,744	-	<b>(4,381)</b>	(4,381)	-
Siskiyou	88,816	-	(5,363)	<b>83,453</b>	83,453	-
Solano	752,795	512,996	(14,806)	<b>224,993</b>	220,760	4,233
Sonoma	979,591	-	(63,018)	<b>916,573</b>	866,309	50,264
Stanislaus	1,240,681	-	(76,044)	<b>1,164,638</b>	1,150,018	14,620
Sutter	112,251	139,541	(39)	<b>(27,330)</b>	(27,598)	268
Tehama	37,162	-	(2,244)	<b>34,918</b>	34,918	-
Trinity	29,858	-	(1,803)	<b>28,055</b>	28,055	-
Tulare	161,964	-	(10,285)	<b>151,679</b>	145,118	6,561
Tuolumne	28,768	-	(1,737)	<b>27,031</b>	27,031	-
Ventura	826,078	-	(50,948)	<b>775,131</b>	761,290	13,840
Yolo	256,710	186,905	(4,397)	<b>65,407</b>	63,042	2,365
Yuba	98,968	-	(5,976)	<b>92,992</b>	92,992	-
<b>Total</b>	<b>63,965,322</b>	<b>17,901,746</b>	<b>(3,263,576)</b>	<b>42,800,000</b>	<b>41,034,166</b>	<b>1,765,834</b>

**Option 3 - Allocation of \$63.965 Million for Benefit Cost Increases Adjusted to \$0 for Negative Allocations**

	2013-2014 Cost Increases (Includes Interpreters)	AOC Estimate of Employee Subsidy (Includes Interpreters)	Negative Allocations Adjusted to \$0	Pro-Rata Allocation of Remaining Reduction	Total Allocation (Includes Interpreters)	Allocation (Excludes Interpreters)	Allocation (Interpreters Only)
Court	A	B	C	D	E	F	G
Alameda	2,478,076	-	2,478,076	(420,236)	<b>2,057,840</b>	1,999,770	58,069
Alpine	9,334	-	9,334	(1,572)	<b>7,762</b>	7,762	-
Amador	35,611	112,195	-	-	-	-	-
Butte	236,868	159,578	77,290	(13,020)	<b>64,270</b>	64,270	-
Calaveras	68,405	115,529	-	-	-	-	-
Colusa	23,919	51,247	-	-	-	-	-
Contra Costa	1,566,375	631,129	935,246	(158,164)	<b>777,083</b>	764,246	12,836
Del Norte	68,299	114,094	-	-	-	-	-
El Dorado	29,284	-	29,284	(4,970)	<b>24,314</b>	23,550	764
Fresno	1,443,065	-	1,443,065	(245,505)	<b>1,197,560</b>	1,147,373	50,188
Glenn	35,960	74,491	-	-	-	-	-
Humboldt	205,112	-	205,112	(34,552)	<b>170,560</b>	170,560	-
Imperial	322,904	-	322,904	(55,049)	<b>267,855</b>	254,258	13,598
Inyo	48,932	69,346	-	-	-	-	-
Kern	859,234	603,037	256,197	(43,587)	<b>212,610</b>	203,675	8,935
Kings	33,089	127,862	-	-	-	-	-
Lake	4,780	102,976	-	-	-	-	-
Lassen	8,339	51,826	-	-	-	-	-
Los Angeles	19,182,588	-	19,182,588	(3,273,236)	<b>15,909,352</b>	15,039,636	869,716
Madera	73,021	-	73,021	(12,494)	<b>60,527</b>	56,519	4,008
Marin	554,559	368,047	186,512	(31,672)	<b>154,840</b>	149,580	5,260
Mariposa	5,321	39,738	-	-	-	-	-
Mendocino	359,661	5,729	353,932	(59,713)	<b>294,219</b>	292,304	1,915
Merced	489,945	-	489,945	(83,539)	<b>406,406</b>	385,502	20,903
Modoc	5,296	38,111	-	-	-	-	-
Mono	16,922	-	16,922	(2,851)	<b>14,071</b>	14,071	-
Monterey	403,681	-	403,681	(68,322)	<b>335,359</b>	328,699	6,661
Napa	283,403	13,141	270,263	(45,796)	<b>224,466</b>	218,869	5,597
Nevada	179,790	210,404	-	-	-	-	-
Orange	8,978,896	-	8,978,896	(1,525,223)	<b>7,453,673</b>	7,189,901	263,772
Placer	428,653	-	428,653	(72,342)	<b>356,311</b>	353,527	2,784
Plumas	8,989	31,036	-	-	-	-	-
Riverside	2,545,489	3,659,654	28,795	(5,950)	<b>22,845</b>	-	22,845
Sacramento	3,571,333	-	3,571,333	(606,864)	<b>2,964,469</b>	2,855,178	109,291
San Benito	25,173	44,351	-	-	-	-	-
San Bernardino	2,106,997	3,628,533	-	-	-	-	-
San Diego	6,423,404	2,732,951	3,690,453	(627,412)	<b>3,063,041</b>	2,943,753	119,288
San Francisco	2,280,504	-	2,280,504	(385,868)	<b>1,894,635</b>	1,859,124	35,512
San Joaquin	823,453	-	823,453	(139,577)	<b>683,876</b>	665,943	17,933
San Luis Obispo	187,030	791,851	-	-	-	-	-
San Mateo	944,893	409,182	535,711	(91,901)	<b>443,810</b>	409,348	34,462
Santa Barbara	192,823	-	192,823	(32,883)	<b>159,940</b>	151,600	8,341
Santa Clara	1,271,482	2,847,883	-	-	-	-	-
Santa Cruz	242,430	10,638	231,792	(39,497)	<b>192,296</b>	182,933	9,363
Shasta	274,996	-	274,996	(46,324)	<b>228,671</b>	228,671	-
Sierra	13,363	17,744	-	-	-	-	-
Siskiyou	88,816	-	88,816	(14,961)	<b>73,854</b>	73,854	-
Solano	752,795	512,996	239,799	(40,580)	<b>199,219</b>	195,369	3,849
Sonoma	979,591	-	979,591	(167,215)	<b>812,376</b>	766,672	45,704
Stanislaus	1,240,681	-	1,240,681	(209,637)	<b>1,031,044</b>	1,017,751	13,294
Sutter*	112,251	139,541	307	(64)	<b>244</b>	-	244
Tehama	37,162	-	37,162	(6,260)	<b>30,902</b>	30,902	-
Trinity	29,858	-	29,858	(5,030)	<b>24,828</b>	24,828	-
Tulare	161,964	-	161,964	(27,571)	<b>134,393</b>	128,428	5,965
Tuolumne	28,768	-	28,768	(4,846)	<b>23,922</b>	23,922	-
Ventura	826,078	-	826,078	(139,762)	<b>686,317</b>	673,732	12,585
Yolo	256,710	186,905	69,804	(11,862)	<b>57,942</b>	55,792	2,150
Yuba	98,968	-	98,968	(16,672)	<b>82,296</b>	82,296	-
<b>Total</b>	<b>63,965,322</b>	<b>17,901,746</b>	<b>51,572,579</b>	<b>(8,772,579)</b>	<b>42,800,000</b>	<b>41,034,166</b>	<b>1,765,834</b>



**Option 4 - Allocation of \$63.965 Million for Benefit Cost Increases Includes One-Third of DOF Estimated Employee Retirement Subsidy**

	2012-2013 and 2013-2014 Cost Increases (Includes Interpreters)	DOF Estimate of Employee Subsidy (Includes Interpreters)	Reduction of One-Third of DOF Estimated Employee Subsidy	Negative Allocations Adjusted to \$0	Pro-Rata Allocation of Remaining Reduction	Total Allocation (Includes Interpreters)	Allocation (Excludes Interpreters)	Allocation (Interpreters Only)
Court	A	B	C	D	E	F	G	H
Alameda	2,478,076	-	-	2,478,076	(607,504)	1,870,571	1,816,814	53,758
Alpine	9,334	-	-	9,334	(2,282)	7,052	7,052	-
Amador	35,611	112,195	(37,398)	-	-	-	-	-
Butte	236,868	159,578	(53,193)	183,675	(44,914)	138,761	138,761	-
Calaveras	68,405	115,529	(38,510)	29,895	(7,310)	22,585	22,585	-
Colusa	23,919	51,247	(17,082)	6,836	(1,672)	5,164	5,164	-
Contra Costa	1,566,375	631,129	(210,376)	1,355,999	(332,285)	1,023,714	999,213	24,501
Del Norte	68,299	114,094	(38,031)	30,268	(7,401)	22,866	22,866	-
El Dorado	29,284	-	-	29,284	(7,181)	22,103	21,395	708
Fresno	1,443,065	-	-	1,443,065	(354,204)	1,088,862	1,042,401	46,461
Glenn	35,960	74,491	(24,830)	11,130	(2,722)	8,408	8,408	-
Humboldt	205,112	-	-	205,112	(50,156)	154,956	154,956	-
Imperial	322,904	-	-	322,904	(79,320)	243,584	230,996	12,588
Inyo	48,932	69,346	(23,115)	25,817	(6,313)	19,504	19,504	-
Kern	859,234	606,400	(202,133)	657,101	(161,224)	495,876	476,901	18,975
Kings	33,089	-	-	33,089	(8,091)	24,998	24,998	-
Lake	4,780	102,976	(34,325)	-	-	-	-	-
Lassen	8,339	51,826	(17,275)	-	-	-	-	-
Los Angeles	19,182,588	-	-	19,182,588	(4,713,774)	14,468,814	13,663,678	805,135
Madera	73,021	-	-	73,021	(17,962)	55,059	51,348	3,710
Marin	554,559	326,573	(108,858)	445,701	(109,296)	336,406	325,638	10,767
Mariposa	5,321	39,738	(13,246)	-	-	-	-	-
Mendocino	359,661	5,729	(1,910)	357,751	(87,612)	270,139	265,561	4,578
Merced	489,945	-	-	489,945	(120,360)	369,584	350,233	19,351
Modoc	5,296	38,111	(12,704)	-	-	-	-	-
Mono	16,922	-	-	16,922	(4,138)	12,784	12,784	-
Monterey	403,681	-	-	403,681	(98,889)	304,792	298,626	6,166
Napa	283,403	13,141	(4,380)	279,023	(68,444)	210,579	203,088	7,490
Nevada	179,790	210,404	(70,135)	109,655	(26,814)	82,841	82,841	-
Orange	8,978,896	-	-	8,978,896	(2,202,605)	6,776,291	6,532,105	244,186
Placer	428,653	-	-	428,653	(104,893)	323,760	321,183	2,577
Plumas	8,989	-	-	8,989	(2,198)	6,791	6,791	-
Riverside	2,545,489	3,659,654	(1,219,885)	1,325,604	(325,609)	999,995	949,033	50,962
Sacramento	3,571,333	-	-	3,571,333	(876,196)	2,695,137	2,593,961	101,176
San Benito	25,173	44,351	(14,784)	10,390	(2,541)	7,849	7,849	-
San Bernardino	2,106,997	3,628,533	(1,209,511)	897,485	(220,346)	677,139	646,266	30,873
San Diego	6,423,404	7,125,310	(2,375,103)	4,048,300	(993,889)	3,054,411	2,916,213	138,199
San Francisco	2,280,504	-	-	2,280,504	(558,594)	1,721,909	1,689,035	32,875
San Joaquin	823,453	-	-	823,453	(201,835)	621,618	605,017	16,601
San Luis Obispo	187,030	791,851	(263,950)	-	-	-	-	-
San Mateo	944,893	409,182	(136,394)	808,499	(198,616)	609,883	577,980	31,903
Santa Barbara	192,823	-	-	192,823	(47,372)	145,451	137,730	7,721
Santa Clara	1,271,482	2,847,883	(949,294)	322,188	(78,868)	243,320	240,427	2,893
Santa Cruz	242,430	10,638	(3,546)	238,884	(58,663)	180,222	171,554	8,668
Shasta	274,996	32,504	(10,835)	264,161	(64,596)	199,565	199,565	-
Sierra	13,363	17,744	(5,915)	7,448	(1,821)	5,627	5,627	-
Siskiyou	88,816	2,660	(887)	87,929	(21,501)	66,428	66,428	-
Solano	752,795	512,996	(170,999)	581,796	(142,438)	439,358	433,396	5,962
Sonoma	979,591	-	-	979,591	(240,751)	738,840	696,530	42,310
Stanislaus	1,240,681	-	-	1,240,681	(303,737)	936,944	924,638	12,307
Sutter	112,251	139,541	(46,514)	65,737	(16,138)	49,600	47,405	2,195
Tehama	37,162	-	-	37,162	(9,087)	28,075	28,075	-
Trinity	29,858	-	-	29,858	(7,301)	22,557	22,557	-
Tulare	161,964	-	-	161,964	(39,763)	122,201	116,678	5,522
Tuolumne	28,768	-	-	28,768	(7,035)	21,733	21,733	-
Ventura	826,078	-	-	826,078	(202,335)	623,743	612,093	11,650
Yolo	256,710	186,905	(62,302)	194,408	(47,626)	146,781	143,717	3,065
Yuba	98,968	-	-	98,968	(24,201)	74,767	74,767	-
<b>Total</b>	<b>63,965,322</b>	<b>22,132,259</b>	<b>(7,377,420)</b>	<b>56,720,425</b>	<b>(13,920,425)</b>	<b>42,800,000</b>	<b>41,034,166</b>	<b>1,765,834</b>

**Item 4**  
**Allocations from the Trial Court Trust Fund Program 30 and**  
**Program 45.10 Expenditure Authority**  
**(Action Item)**

**Issue**

Should any of the Programs 30.05, 30.15, or 45.10 allocations from the TCTF approved by the council at its April 25, 2014 and June 27, 2014 meetings be reevaluated by the TCBAC in light of the Budget Act of 2014? Any recommended changes will be brought to the council's July 29, 2014 meeting for consideration. Also, Provision 12 of the Budget Act of 2014 requires the council to allocate \$325,000 in order to reimburse the California State Auditor for trial court audits.

**Background**

Programs 30.05, 30.15, and 45.10 Allocations

At its April 25, 2014 and June 27, 2014 meetings, the Judicial Council adopted the Trial Court Budget Advisory Committee (TCBAC) recommendations regarding allocating \$21.19 million from the Trial Court Trust Fund (TCTF) Programs 30.05 and 30.15 expenditure authority in fiscal year (FY) 2014–2015 for ten projects and programs (see 4B, column D) as well as allocating \$134.1 million from the TCTF Program 45.10 expenditure authority for costs related to court-appointed dependency counsel, jurors, self-help centers, replacement screening stations, criminal justice realignment and elder abuse (see 4C, column B). As part of the TCBAC recommendation, the council also agreed to consider any recommended allocation changes from the TCBAC following enactment of the 2014–2015 State Budget.

Two items that will be allocated from the Program 45.10 appropriation are pending (see 4C, rows 11 and 24). The allocation of any of the 2% reserve will be made by the council through the supplemental funding process and the allocation of monies, using the council-approved formula, collected through the dependency counsel collections program will be brought to the TCBAC and council once final 2013–2014 collections are known.

There are a number of items that will not be brought before the TCBAC and/or council because they either are required by the Budget Act (a \$10 million rather than \$50 million distribution from the Immediate & Critical Needs Account for court operations, see row 13), have already been acted upon by the council (removal of the 2012–2013 benefits allocation, see row 15; various revenue distributions), are required by statute (various revenue distributions), and are authorized charges for the cost of programs.

Projected 2014–2015 Ending Fund Balance of the Trial Court Trust Fund

Based on the projected revenues for 2014–2015 that were assumed in the Governor’s May Revision budget proposal and the General Fund monies provided in the Budget Act of 2014, including the up to \$30.9 million backfill for the continued decline in fee and assessment revenues that support courts’ base allocations (see 4D, row 14), there is projected to be a \$22.7 million shortfall in revenues that support courts’ base allocation. If courts’ base allocations are fully allocated in 2014–2015, the TCTF is projected to end the fiscal year 2014–2015 with a net negative \$13.2 million fund balance (see 4D, column E, row 32). Because about \$9.4 million of the \$13.2 million is fund balance that is either statutorily restricted or restricted by the council (mainly savings related to the Program 45.45 court interpreter appropriation), the unrestricted fund balance is projected to be a negative \$22.7 million (see 4D, column E, rows 35 and 36).

**Recommendation**

As required by Provision 12 of the Budget Act of 2014, allocate \$325,000 in 2014–2015 to reimburse the California State Auditor for trial court audits.

		FY 2014-15 Trial Court Budget Advisory Committee Recommendations			2014-15 Judicial Council-Approved Allocations
#	Project and Program Title	Program 30.05 AOC Support <sup>1</sup>	Program 30.15 Local Assistance	Total	
		Col. A	Col. B	Col C (Col. A + B)	
1	Children in Dependency Case Training	-	113,000	113,000	113,000
2	Sargent Shriver Civil Counsel Pilot Program	500,000	7,738,000	8,238,000	8,238,000
3	Equal Access Fund	262,000	-	262,000	262,000
4	Court-Appointed Dependency Counsel Collections	260,000	-	260,000	260,000
5	Enhanced Collections	625,000	-	625,000	625,000
6	Civil, Small Claims, Probate and Mental Health (V3) CMS	1,276,000	5,187,000	6,463,000	6,463,000
7	Criminal and Traffic (V2) CMS	97,000	1,061,000	1,158,000	1,158,000
8	California Courts Technology Center	-	1,689,000	1,689,000	1,689,000
9	Interim Case Management System	-	1,028,000	1,028,000	1,028,000
10	Phoenix HR Services	1,349,000	-	1,349,000	1,349,000
11	<b>Total</b>	<b>4,369,000</b>	<b>16,816,000</b>	<b>21,185,000</b>	<b>21,185,000</b>
12	<b>Budget Act Appropriation and Estimated Changes Using Budget Act Provisional Language Authority<sup>1</sup></b>	<b>5,359,100</b>	<b>19,634,000</b>	<b>24,993,100</b>	<b>24,993,100</b>
13	<b>Appropriation Balance</b>	<b>990,100</b>	<b>2,818,000</b>	<b>3,808,100</b>	<b>3,808,100</b>

1. Provisional language in the Budget Act allows the Program 30.05 appropriation authority to be increased for increased revenues that support the Sargent Shriver Civil Counsel Pilot, Equal Access Fund, and Court-Appointed Dependency Counsel Collections.

## FY 2014-15 TCTF Program 45.10: Appropriation vs. Allocations

#	Description	Type	Estimated 2014-15 Col. A	2014-15 Judicial Council- Approved Allocations Col. B	For TCBCAC Consideration on July 7, 2014 Col. C
1	<b>I. Prior-Year Ending Baseline Allocation</b>	Base	1,518,726,356		
3	<b>II. Adjustments</b>				
4	Reduction for Appointed Converted SJO Positions	Base	-702,811		
6	<b>III. FY 2014-2015 Allocations</b>				
7	\$86.3 Million in New Funding	Base	86,300,000		Item 2
8	\$42.8 Million in Benefits Cost Changes Funding	Base	41,034,166		Item 3
9	\$22.7 Million Revenue Shortfall	Base	Pending		Item 5
10	2.0% Holdback	Non-Base	-37,882,840		Item 6
11	1.5% & 0.5% Emergency Funding & Unspent Funding Allocated Back to Courts	Non-Base	37,882,840		Pending
12	Preliminary 1% Fund Balance Cap Reduction	Non-Base	Pending		Item 7
13	\$10 Million Adjustment for Funding to be Distributed from ICNA	Non-Base	-10,000,000		N/A
14	Criminal Justice Realignment Funding	Non-Base	9,223,000	9,223,000	Item 4
15	FY 2012-13 Benefits Cost Changes Funding	Base	-29,405,750		N/A
17	<b>IV. Allocation for Reimbursements</b>				
18	Court-Appointed Dependency Counsel	Non-Base	103,725,445	103,725,445	Item 4
19	Jury	Non-Base	16,000,000	16,000,000	Item 4
20	Replacement Screening Stations	Non-Base	2,286,000	2,286,000	Item 4
21	Self-Help Center	Non-Base	2,500,000	2,500,000	Item 4
22	Elder Abuse	Non-Base	332,000	332,000	Item 4
23	CSA Audits <sup>1</sup>	Non-Base	325,000		Item 4
24	CAC Dependency Collections Reimbursement	Non-Base	1,005,361		Pending
26	<b>V. Estimated Revenue Distributions</b>				
27	Civil Assessment	Non-Base	107,910,203		N/A
28	Fees Returned to Courts	Non-Base	22,992,171		N/A
29	Replacement of 2% automation allocation from TCIF	Non-Base	10,907,494		N/A
30	Children's Waiting Room	Non-Base	3,450,448		N/A
31	Automated Recordkeeping and Micrographics	Non-Base	2,707,282		N/A
32	Telephonic Appearances Revenue Sharing	Non-Base	943,840		N/A
34	<b>VI. Miscellaneous Charges</b>				
35	Judicial Branch Worker's Compensation Fund Premiums	Non-Base	-16,536,018		N/A
36	Statewide Administrative Infrastructure Charges	Non-Base	-5,405,564		N/A
37	<b>Total</b>		<b>1,868,318,623</b>	<b>134,066,445</b>	<b>0</b>
39	Program 45.10 Appropriation Budget Act		1,894,142,000		
40	Transfer to Program 45.25 (Compensation of Superior Court Judges) due to conversion of subordinate judicial officer positions to judgeships		-1,383,000		N/A
41	Transfer to Program 45.45 (Court Interpreters) due to court interpreter portion of \$42.8 million for new benefits funding		-1,765,834		N/A
42	Transfer to JBWCF		-16,536,018		N/A
43	<b>Adjusted Program 45.10 Appropriation</b>		<b>1,874,457,148</b>	<b>N/A</b>	<b>N/A</b>
45	<b>Estimated Remaining Program 45.10 Appropriation</b>		<b>6,138,525</b>	<b>N/A</b>	<b>N/A</b>

<sup>1</sup> Provision 12 of the 2014 Budget Act requires that \$325,000 be allocated by the Judicial Council in order to reimburse the California State Auditor for the costs of trial court audits.

### Trial Court Trust Fund -- Fund Condition Statement

#	Description	FY 2014-15				
		FY 2012-13 (Year-End Financial Statement)  Col. A	FY 2013-14 (Estimated)  Col. B	Utilize All Expenditure Authority  Col. C	Estimated Unused Expenditure Authority  Col. D	Estimated Use of Expenditure Authority  Col. E (C + D)
1	Beginning Balance	105,535,205	82,346,997	9,421,089		9,421,089
2	Prior-Year Adjustments	19,260,408	(5,905,715)	-		-
3	<b>Adjusted Beginning Fund Balance</b>	<b>124,795,613</b>	<b>76,441,282</b>	<b>9,421,089</b>		<b>9,421,089</b>
4	Revenue	1,400,425,164	1,376,276,630	1,345,488,436		1,345,488,436
5	<i>Maintenance of Effort Obligation Revenue</i>	<i>658,893,532</i>	<i>659,050,502</i>	<i>659,050,502</i>		<i>659,050,502</i>
6	<i>Civil Fee Revenue</i>	<i>408,289,141</i>	<i>384,128,338</i>	<i>362,200,300</i>		<i>362,200,300</i>
7	<i>Court Operations Assessment Revenue</i>	<i>156,455,686</i>	<i>150,642,649</i>	<i>141,947,110</i>		<i>141,947,110</i>
8	<i>Civil Assessment Revenue</i>	<i>149,100,873</i>	<i>156,212,932</i>	<i>156,212,932</i>		<i>156,212,932</i>
9	<i>Parking Penalty Assessment Revenue</i>	<i>25,194,026</i>	<i>25,056,964</i>	<i>25,005,836</i>		<i>25,005,836</i>
10	<i>Interest from SMIF</i>	<i>218,660</i>	<i>58,130</i>	<i>58,130</i>		<i>58,130</i>
11	<i>Sanctions and Contempt Fines</i>	<i>1,484,984</i>	<i>1,070,263</i>	<i>956,774</i>		<i>956,774</i>
12	<i>Miscellaneous Revenue</i>	<i>788,263</i>	<i>56,852</i>	<i>56,852</i>		<i>56,852</i>
13	General Fund Transfer	263,691,000	742,319,000	911,419,000		911,419,000
14	General Fund Transfer - Revenue Backfill	-	-	30,900,000		30,900,000
15	Reduction Offset Transfers	86,709,000	26,080,000	26,080,000		26,080,000
16	Net Other Transfers/Charges/Reimbursements	(1,639,392)	(3,377,063)	(4,358,518)		(4,358,518)
17	<b>Total Revenue and Transfers/Charges/Reimbursements</b>	<b>1,749,185,772</b>	<b>2,141,298,567</b>	<b>2,309,528,918</b>		<b>2,309,528,918</b>
18	<b>Total Resources</b>	<b>1,873,981,385</b>	<b>2,217,739,849</b>	<b>2,318,950,007</b>		<b>2,318,950,007</b>
19	<b>Expenditures/Encumbrances/Allocations</b>					
21	Program 30.05 - Judicial Council (Staff)	3,692,227	4,312,172	5,359,100	(990,100)	4,369,000
22	Program 30.15 - Trial Court Operations	19,918,086	19,014,014	19,634,000	(2,818,000)	16,816,000
25	Program 45.10 - Support for Operation of the Trial Courts	1,344,726,911	1,740,041,427	1,874,457,148	(6,138,525)	1,868,318,623
26	Program 45.25 - Comp. of Superior Court Judges	304,004,469	312,682,000	313,229,000		313,229,000
27	Program 45.35 - Assigned Judges	24,624,238	26,047,000	26,047,000		26,047,000
28	Program 45.45 - Court Interpreters	84,483,339	95,234,076	94,559,834		94,559,834
29	Program 45.55 - Grants	9,963,931	9,209,256	9,554,900	(713,916)	8,840,984
30	Item 601 - Redevelopment Agency Writ Case Reimbursements	221,186	1,778,814	-		-
31	<b>Total, Expenditures/Encumbrances/Allocations</b>	<b>1,791,634,387</b>	<b>2,208,318,759</b>	<b>2,342,840,982</b>	<b>(10,660,541)</b>	<b>2,332,180,441</b>
32	<b>Ending Fund Balance</b>	<b>82,346,997</b>	<b>9,421,089</b>	<b>(23,890,975)</b>		<b>(13,230,433)</b>
34	<b>Fund Balance Detail</b>					
35	Restricted Fund Balance	14,440,310	9,160,459	9,420,279		9,420,279
36	Unrestricted Fund Balance	67,906,687	260,630	(33,311,254)		(22,650,713)
37						
38	<b>Revenue and Transfers Annual Surplus/(Deficit)</b>	<b>(42,448,616)</b>	<b>(67,020,193)</b>	<b>(33,312,064)</b>		<b>(22,651,522)</b>

**Item 5**  
**TCTF Revenue Shortfall in 2014–2015**  
**(Action Item)**

**Issue**

Given current revenue projections, the Trial Court Trust Fund (TCTF) appropriations in the Budget Act of 2014 (including a backfill of up to \$30.9 million), and the current base allocation from the TCTF Program 45.10 appropriation (support of trial court operations), the TCTF is projected to end the fiscal year 2014–2015 with a negative fund balance of \$22.7 million due to declining civil fee and court operations assessment revenues.

**Background**

At its April 25, 2014 business meeting the Judicial Council directed the Administrative Office of the Courts (AOC) to prepare and submit to the state Department of Finance (DOF) a fiscal year 2014–2015 Spring Finance Letter requesting a \$70 million General Fund ongoing augmentation to the TCTF to address a projected shortfall in revenue in the TCTF that supports trial courts' allocations for operations. The decline in projected revenues was primarily a result of a decline in paid, first paper civil filings and court operations assessment on criminal convictions.

The Spring Finance Letter was submitted. In his May revision the Governor proposed to provide \$30.9 million of General Fund revenues to backfill the potential fee revenue loss. In the May revision the Governor concluded that a portion of the projected fee revenue loss constituted revenues from locally based charges which are not part of a court's allocation from the TCTF. None of the projected shortfall was based on local revenues and the DOF has been advised of and has acknowledged such. Despite this acknowledgement, the 2014–15 enacted budget only provided for the \$30.9 million, leaving a projected deficit of \$22.7 million.

The Funding Methodology Subcommittee met by phone on June 23 and 30, 2014 to discuss how to address the revenue shortfall. The subcommittee determined that allocating this shortfall to the trial courts would have dire consequences as reflected in the table provided in Attachment 5B (column C). The table assumes that the allocation would be computed by using each court's share of the statewide 2014–2015 base allocation for operations, including 2014–2015 WAFM related allocation adjustments (see Attachment 5C). When discussing the allocation, the group was under the impression that the allocation in column C of Attachment 5B would be more or less identical to allocating \$63.6 million (\$86.3 million less \$22.7 million) using WAFM. In fact, there is a significant difference. The allocation of \$63.6 million using WAFM is displayed in column E of Attachment 5B. Column F shows the difference between the allocation adjustments when assuming \$86.3 million versus \$63.6 million using WAFM.

**Recommendation**

The subcommittee therefore recommends the following:

1. Pursuant to Government Code section 68502.5 (c)(2)(A) the council should preliminarily allocate courts' 2014–2015 base allocation from the TCTF Program 45.10 appropriation under the assumption that any revenue shortfall that supports base allocations will be fully backfilled or funded. The council should then finalize allocations to trial courts in January of the fiscal year.
2. The council should direct the Administrative Director of the Courts to send a letter to the Department of Finance indicating that a deficiency request for any shortfall of revenue that supports courts' base allocations will be submitted by the Judicial Council after September 30, 2014, and subsequently direct the Administrative Director to submit such deficiency request after September 30, 2014.



### Courts' Share of Potential Revenue Shortfall of \$22.7 Million

Court	Scenario 1			Scenario 2		
	Allocation of Shortfall A	Adjustment Related to Funding Floor B	Net Allocation C	WAFM Adjustment Assuming \$86.3 Million of New Funding D	WAFM Adjustment Assuming \$63.6 Million in New Funding E	Decrease in Allocation Adjustment from WAFM \$86.3M to WAFM \$63.6M F
Alameda	(1,023,072)	(7,221)	(1,030,294)	449,219	(112,558)	(561,777)
Alpine	(10,099)	10,099	-	190,825	190,825	-
Amador	(28,483)	(217)	(28,700)	(11,872)	(30,480)	(18,607)
Butte	(119,480)	(827)	(120,307)	603,414	469,559	(133,854)
Calaveras	(26,252)	(201)	(26,453)	16,730	(3,680)	(20,410)
Colusa	(20,475)	20,475	(0)	152,320	152,320	-
Contra Costa	(505,146)	(3,666)	(508,812)	1,812,392	1,286,591	(525,801)
Del Norte	(32,933)	(236)	(33,169)	112,414	80,300	(32,114)
El Dorado	(85,513)	(648)	(86,161)	258,798	176,094	(82,704)
Fresno	(540,000)	(4,000)	(544,000)	2,758,439	2,110,155	(648,284)
Glenn	(24,789)	24,789	(0)	44,958	44,958	-
Humboldt	(76,449)	(549)	(76,998)	271,872	208,414	(63,458)
Imperial	(103,635)	(725)	(104,360)	512,771	392,894	(119,877)
Inyo	(27,492)	27,492	(0)	156,907	156,907	-
Kern	(497,708)	(3,600)	(501,308)	4,224,037	3,388,392	(835,645)
Kings	(80,566)	(549)	(81,115)	421,472	327,018	(94,454)
Lake	(43,194)	(301)	(43,495)	93,173	66,719	(26,454)
Lassen	(30,479)	(200)	(30,679)	38,769	16,298	(22,470)
Los Angeles	(6,616,612)	(45,886)	(6,662,497)	35,275,286	27,567,019	(7,708,267)
Madera	(90,867)	(651)	(91,517)	350,516	260,297	(90,219)
Marin	(171,770)	(1,270)	(173,040)	(69,309)	(118,301)	(48,992)
Mariposa	(14,399)	14,399	0	101,763	101,763	-
Mendocino	(66,370)	(472)	(66,843)	125,594	74,591	(51,002)
Merced	(145,037)	(1,078)	(146,115)	664,553	473,258	(191,295)
Modoc	(12,513)	12,513	0	(31,443)	(31,443)	0
Mono	(19,228)	19,228	0	146,029	146,029	-
Monterey	(210,369)	(1,480)	(211,849)	736,198	510,099	(226,099)
Napa	(93,371)	(644)	(94,016)	135,797	77,314	(58,483)
Nevada	(62,823)	(399)	(63,222)	187,986	136,554	(51,432)
Orange	(1,827,382)	(13,283)	(1,840,665)	3,391,372	2,099,954	(1,291,418)
Placer	(183,632)	(1,296)	(184,928)	811,709	593,644	(218,064)
Plumas	(18,413)	(140)	(18,554)	(96,423)	(100,608)	(4,186)
Riverside	(961,379)	(6,802)	(968,180)	6,003,642	4,613,298	(1,390,345)
Sacramento	(962,175)	(6,923)	(969,097)	2,792,132	1,873,001	(919,131)
San Benito	(33,360)	(254)	(33,615)	(76,841)	(94,613)	(17,772)
San Bernardino	(1,067,931)	(7,445)	(1,075,376)	6,858,038	5,239,900	(1,618,138)

### Courts' Share of Potential Revenue Shortfall of \$22.7 Million

Court	Scenario 1			Scenario 2		
	Allocation of Shortfall	Adjustment Related to Funding Floor	Net Allocation	WAFM Adjustment Assuming \$86.3 Million of New Funding	WAFM Adjustment Assuming \$63.6 Million in New Funding	Decrease in Allocation Adjustment from WAFM \$86.3M to WAFM \$63.6M
A	B	C	D	E	F	
San Diego	(1,761,216)	(12,831)	(1,774,047)	2,941,087	1,701,862	(1,239,226)
San Francisco	(769,357)	(5,569)	(774,926)	556,381	187,129	(369,252)
San Joaquin	(372,377)	(2,727)	(375,104)	1,566,140	1,108,448	(457,692)
San Luis Obispo	(168,715)	(1,190)	(169,905)	809,890	630,008	(179,882)
San Mateo	(446,943)	(3,204)	(450,147)	1,009,190	656,623	(352,567)
Santa Barbara	(277,426)	(1,950)	(279,376)	575,187	382,158	(193,029)
Santa Clara	(1,012,008)	(7,520)	(1,019,528)	660,449	80,906	(579,543)
Santa Cruz	(144,859)	(1,063)	(145,923)	541,416	407,098	(134,318)
Shasta	(150,243)	(833)	(151,075)	450,964	327,249	(123,715)
Sierra	(9,952)	9,952	-	209,406	209,406	-
Siskiyou	(42,376)	(313)	(42,689)	(31,943)	(37,503)	(5,560)
Solano	(246,250)	(1,772)	(248,022)	903,246	616,829	(286,417)
Sonoma	(294,269)	(2,141)	(296,410)	1,043,522	729,270	(314,252)
Stanislaus	(252,711)	(1,879)	(254,590)	1,477,531	1,106,765	(370,765)
Sutter	(55,243)	(395)	(55,638)	274,497	204,814	(69,683)
Tehama	(43,013)	(328)	(43,342)	195,286	148,712	(46,574)
Trinity	(21,343)	21,343	0	95,105	95,105	-
Tulare	(193,879)	(1,416)	(195,295)	949,645	717,452	(232,193)
Tuolumne	(39,541)	(273)	(39,813)	56,540	30,514	(26,026)
Ventura	(408,002)	(2,860)	(410,861)	2,030,368	1,534,576	(495,791)
Yolo	(108,873)	(712)	(109,585)	378,547	266,661	(111,885)
Yuba	(48,008)	(350)	(48,359)	194,310	153,432	(40,878)
<b>Total</b>	<b>(22,700,000)</b>	<b>0</b>	<b>(22,700,000)</b>	<b>86,300,000</b>	<b>63,600,000</b>	<b>(22,700,000)</b>

## Estimated FY 2014-2015 Court Base Allocation

	Ending 2013-2014 TCTF Program 45.10 Base Allocation	Annualization of Reduction for Appointed Converted SJO Position	Reduction for FY 2012-13 Benefits Cost Changes Funding From TCTF	General Fund Benefits Base Allocation (10-11 and 11-12)	Estimated Net WAFM Adjustments <sup>2</sup>	Recommended Allocation of New Benefits Funding (12-13 and 13-14)	Total	% of Total
Court	A1	A2	A3	A4	A5	A6	A8	
Alameda	71,494,038	-	(1,117,440)	3,102,046	452,956	1,999,770	<b>75,931,370</b>	4.5%
Alpine	536,863	-	(7,957)	20,340	192,557	7,762	<b>749,565</b>	0.0%
Amador	2,075,747	-	(1,611)	51,756	(11,937)	-	<b>2,113,954</b>	0.1%
Butte	8,170,991	-	(95,367)	124,076	603,737	64,270	<b>8,867,707</b>	0.5%
Calaveras	1,940,406	-	(59,318)	50,506	16,791	-	<b>1,948,384</b>	0.1%
Colusa	1,369,335	-	(11,356)	24,773	136,866	-	<b>1,519,618</b>	0.1%
Contra Costa	34,404,261	-	(887,134)	1,396,191	1,813,832	764,246	<b>37,491,396</b>	2.2%
Del Norte	2,300,564	-	(62,921)	94,129	112,492	-	<b>2,444,264</b>	0.1%
El Dorado	5,872,358	-	(21,412)	213,119	259,075	23,550	<b>6,346,690</b>	0.4%
Fresno	33,706,146	-	(876,146)	3,340,364	2,760,503	1,147,373	<b>40,078,240</b>	2.4%
Glenn	1,794,458	-	(31,067)	54,665	21,725	-	<b>1,839,781</b>	0.1%
Humboldt	5,241,609	-	(83,444)	73,084	272,159	170,560	<b>5,673,968</b>	0.3%
Imperial	7,028,750	-	(230,012)	125,538	513,158	254,258	<b>7,691,691</b>	0.5%
Inyo	1,894,107	-	(54,537)	75,586	125,293	-	<b>2,040,448</b>	0.1%
Kern	29,595,035	-	(629,057)	3,544,269	4,225,481	203,675	<b>36,939,402</b>	2.2%
Kings	5,519,658	-	(6,952)	45,117	421,716	-	<b>5,979,538</b>	0.4%
Lake	3,102,931	-	449	9,123	93,313	-	<b>3,205,815</b>	0.2%
Lassen	2,222,061	-	(6,630)	7,839	38,859	-	<b>2,262,129</b>	0.1%
Los Angeles	429,960,172	(318,326)	(7,790,986)	18,887,969	35,299,612	15,039,636	<b>491,078,077</b>	29.1%
Madera	6,089,746	-	(137,838)	384,825	350,765	56,519	<b>6,744,018</b>	0.4%
Marin	12,354,099	(6,453)	(324,291)	644,512	(68,876)	149,580	<b>12,748,571</b>	0.8%
Mariposa	954,124	-	(6,416)	22,300	98,660	-	<b>1,068,669</b>	0.1%
Mendocino	4,435,925	-	(239,862)	311,770	125,806	292,304	<b>4,925,943</b>	0.3%
Merced	9,208,327	-	(269,194)	774,827	665,068	385,502	<b>10,764,530</b>	0.6%
Modoc	932,838	-	(1,273)	31,967	(34,864)	-	<b>928,668</b>	0.1%
Mono	1,210,549	-	(32,349)	85,641	149,167	14,071	<b>1,427,080</b>	0.1%
Monterey	14,497,845	-	(227,572)	277,496	736,912	328,699	<b>15,613,379</b>	0.9%
Napa	6,372,800	-	(107,676)	309,796	136,134	218,869	<b>6,929,923</b>	0.4%
Nevada	4,479,222	-	(100,179)	95,494	188,090	-	<b>4,662,627</b>	0.3%
Orange	121,988,177	(209,171)	(3,671,441)	6,929,920	3,399,019	7,189,901	<b>135,626,405</b>	8.1%
Placer	12,066,757	-	(238,459)	634,796	812,339	353,527	<b>13,628,960</b>	0.8%
Plumas	1,448,318	-	(273)	14,929	(96,361)	-	<b>1,366,613</b>	0.1%
Riverside	65,277,653	(168,861)	(685,149)	923,657	6,005,230	-	<b>71,352,530</b>	4.2%
Sacramento	63,873,883	-	(1,673,778)	3,560,591	2,795,740	2,855,178	<b>71,411,614</b>	4.2%
San Benito	2,526,744	-	(8,678)	34,642	(76,734)	-	<b>2,475,974</b>	0.1%
San Bernardino	72,147,163	-	(1,011,776)	<b>42,264,732</b>	6,860,583	-	<b>79,260,702</b>	4.7%

## Estimated FY 2014-2015 Court Base Allocation

	Ending 2013-2014 TCTF Program 45.10 Base Allocation	Annualization of Reduction for Appointed Converted SJO Position	Reduction for FY 2012-13 Benefits Cost Changes Funding From TCTF	General Fund Benefits Base Allocation (10-11 and 11-12)	Estimated Net WAFM Adjustments <sup>2</sup>	Recommended Allocation of New Benefits Funding (12-13 and 13-14)	Total	% of Total
Court	A1	A2	A3	A4	A5	A6	A8	
San Diego	125,478,197	-	(3,506,215)	2,853,598	2,946,330	2,943,753	<b>130,715,663</b>	7.8%
San Francisco	49,195,369	-	-	5,487,134	559,275	1,859,124	<b>57,100,902</b>	3.4%
San Joaquin	24,914,639	-	(756,034)	1,245,356	1,567,531	665,943	<b>27,637,435</b>	1.6%
San Luis Obispo	11,449,303	-	(36,773)	298,958	810,362	-	<b>12,521,850</b>	0.7%
San Mateo	29,551,664	-	(211,070)	2,411,112	1,010,569	409,348	<b>33,171,622</b>	2.0%
Santa Barbara	18,243,443	-	21,451	1,597,662	576,131	151,600	<b>20,590,287</b>	1.2%
Santa Clara	73,257,781	-	(1,120,423)	2,309,467	663,373	-	<b>75,110,197</b>	4.5%
Santa Cruz	9,997,292	-	(174,422)	203,557	541,941	182,933	<b>10,751,301</b>	0.6%
Shasta	10,169,734	-	38,857	262,222	451,377	228,671	<b>11,150,860</b>	0.7%
Sierra	538,105	-	(9,268)	9,615	200,175	-	<b>738,627</b>	0.0%
Siskiyou	3,072,125	-	(60,127)	91,037	(31,803)	73,854	<b>3,145,086</b>	0.2%
Solano	17,240,736	-	(417,276)	353,779	903,801	195,369	<b>18,276,409</b>	1.1%
Sonoma	19,441,709	-	(584,741)	1,172,049	1,044,656	766,672	<b>21,840,345</b>	1.3%
Stanislaus	15,957,751	-	(1,003,375)	1,305,230	1,478,582	1,017,751	<b>18,755,939</b>	1.1%
Sutter	3,690,455	-	(24,759)	159,760	274,631	-	<b>4,100,087</b>	0.2%
Tehama	2,875,164	-	(17,294)	108,184	195,444	30,902	<b>3,192,400</b>	0.2%
Trinity	1,421,481	-	(16,561)	53,679	100,642	24,828	<b>1,584,069</b>	0.1%
Tulare	13,404,033	-	(127,031)	33,744	950,326	128,428	<b>14,389,499</b>	0.9%
Tuolumne	2,806,339	-	(2,616)	50,351	56,673	23,922	<b>2,934,668</b>	0.2%
Ventura	27,023,638	-	(416,492)	968,752	2,031,829	673,732	<b>30,281,459</b>	1.8%
Yolo	7,642,166	-	(206,373)	210,076	378,805	55,792	<b>8,080,466</b>	0.5%
Yuba	3,261,573	-	(66,104)	90,867	194,489	82,296	<b>3,563,121</b>	0.2%
<b>Total</b>	<b>1,518,726,356</b>	<b>(702,811)</b>	<b>(29,405,750)</b>	<b>68,818,575</b>	<b>86,300,000</b>	<b>41,034,166</b>	<b>1,684,770,536</b>	<b>100.0%</b>

**Item 6**  
**Allocation of 2% Trial Court Trust Fund Reserve**  
**(Discussion Item)**

**Issue**

At its June 3, 2014 meeting, the TCBAC adopted the recommendation that the same methodology approved by the Judicial Council in 2012–2013 and 2013–2014 for allocating each court’s contribution towards the statutorily required 2% reserve in the TCTF be used for allocating courts’ 2014–2015 contribution. The TCBAC’s recommendation will be brought to the council’s July 29, 2014 meeting for consideration.

**Background**

At its June 3, 2014 meeting, based on the Governor’s May Revision state budget proposal, the 2% reserve amount was estimated to be \$37,082,840. Based on the Budget Act of 2014, the 2% reserve amount in 2014–2015 is \$37,882,840 which is 2% of the 2014–2015 TCTF Program 45.10 Budget Act appropriation of \$1,894,142,000. The difference between the Program 45.10 appropriation in the Governor May Revision proposal and the Budget Act of 2014 is \$40 million. The Budget Act of 2014 appropriated an one-time \$40 million General Fund transfer increase to the TCTF to offset a \$40 million reduction in the Immediate & Critical Needs Account appropriation for court operations, from \$50 million to \$10 million.

The final allocation amount by court will be determined by the Judicial Council’s actions regarding the allocation of the new benefits funding at its July 29, 2014 meeting. Attachment 6B provides an estimate that assumes the TCBAC will recommend and the Judicial Council will adopt the TCBAC’s Benefits Allocation Working Group recommendation regarding the allocation of the new trial court benefits funding and the projected \$22.7 million revenue shortfall will either be backfilled with General Fund monies or not materialize.

## Estimated FY 2014-2015 Allocation of 2% Holdback

	Ending 2013-2014 TCTF Program 45.10 Base Allocation	Annualization of Reduction for Appointed Converted SJO Position	Reduction for FY 2012-13 Benefits Cost Changes Funding From TCTF	General Fund Benefits Base Allocation (10-11 and 11-12)	Estimated Net WAFM Adjustments <sup>1</sup>	Estimated Non-Interpreter Benefits Base Allocation (12-13 and 13-14) <sup>1</sup>	Total	2011-2012 Non-Sheriff Security Allocation <sup>2</sup>	Adjusted Base	% of Total Adjusted Base	Estimated Pro-Rata Share of 2% Holdback Based on Governor's May Revise
Court	A1	A2	A3	A4	A5	A6	A7	B	C (A8-B)	D	E
Alameda	71,494,038	-	(1,117,440)	3,102,046	449,219	1,999,770	75,927,633	3,177,924	72,749,709	4.4%	(1,676,595)
Alpine	536,863	-	(7,957)	20,340	190,825	7,762	747,833	-	747,833	0.0%	(17,235)
Amador	2,075,747	-	(1,611)	51,756	(11,872)	-	2,114,020	-	2,114,020	0.1%	(48,720)
Butte	8,170,991	-	(95,367)	124,076	603,414	64,270	8,867,384	467,145	8,400,239	0.5%	(193,592)
Calaveras	1,940,406	-	(59,318)	50,506	16,730	-	1,948,323	-	1,948,323	0.1%	(44,901)
Colusa	1,369,335	-	(11,356)	24,773	152,320	-	1,535,071	-	1,535,071	0.1%	(35,377)
Contra Costa	34,404,261	-	(887,134)	1,396,191	1,812,392	764,246	37,489,957	-	37,489,957	2.3%	(863,996)
Del Norte	2,300,564	-	(62,921)	94,129	112,414	-	2,444,186	-	2,444,186	0.1%	(56,329)
El Dorado	5,872,358	-	(21,412)	213,119	258,798	23,550	6,346,413	-	6,346,413	0.4%	(146,260)
Fresno	33,706,146	-	(876,146)	3,340,364	2,758,439	1,147,373	40,076,176	-	40,076,176	2.4%	(923,598)
Glenn	1,794,458	-	(31,067)	54,665	44,958	-	1,863,014	9,779	1,853,235	0.1%	(42,710)
Humboldt	5,241,609	-	(83,444)	73,084	271,872	170,560	5,673,681	167,800	5,505,881	0.3%	(126,889)
Imperial	7,028,750	-	(230,012)	125,538	512,771	254,258	7,691,305	420,479	7,270,826	0.4%	(167,564)
Inyo	1,894,107	-	(54,537)	75,586	156,907	-	2,072,062	186,658	1,885,404	0.1%	(43,451)
Kern	29,595,035	-	(629,057)	3,544,269	4,224,037	203,675	36,937,958	65,567	36,872,391	2.2%	(849,764)
Kings	5,519,658	-	(6,952)	45,117	421,472	-	5,979,295	421,918	5,557,377	0.3%	(128,076)
Lake	3,102,931	-	449	9,123	93,173	-	3,205,675	196,493	3,009,182	0.2%	(69,350)
Lassen	2,222,061	-	(6,630)	7,839	38,769	-	2,262,038	293,836	1,968,202	0.1%	(45,359)
Los Angeles	429,960,172	(318,326)	(7,790,986)	18,887,969	35,275,286	15,039,636	491,053,751	14,294,467	476,759,284	29.0%	(10,987,428)
Madera	6,089,746	-	(137,838)	384,825	350,516	56,519	6,743,769	381,406	6,362,363	0.4%	(146,627)
Marin	12,354,099	(6,453)	(324,291)	644,512	(69,309)	149,580	12,748,138	9,625	12,738,513	0.8%	(293,573)
Mariposa	954,124	-	(6,416)	22,300	101,763	-	1,071,772	-	1,071,772	0.1%	(24,700)
Mendocino	4,435,925	-	(239,862)	311,770	125,594	292,304	4,925,730	299,349	4,626,381	0.3%	(106,620)
Merced	9,208,327	-	(269,194)	774,827	664,553	385,502	10,764,015	-	10,764,015	0.7%	(248,068)
Modoc	932,838	-	(1,273)	31,967	(31,443)	-	932,090	789	931,301	0.1%	(21,463)
Mono	1,210,549	-	(32,349)	85,641	146,029	14,071	1,423,941	24,156	1,399,785	0.1%	(32,260)
Monterey	14,497,845	-	(227,572)	277,496	736,198	328,699	15,612,666	870,000	14,742,666	0.9%	(339,761)
Napa	6,372,800	-	(107,676)	309,796	135,797	218,869	6,929,586	295,552	6,634,034	0.4%	(152,888)
Nevada	4,479,222	-	(100,179)	95,494	187,986	-	4,662,524	433,431	4,229,093	0.3%	(97,464)
Orange	121,988,177	(209,171)	(3,671,441)	6,929,920	3,391,372	7,189,901	135,618,758	2,733,776	132,884,982	8.1%	(3,062,477)
Placer	12,066,757	-	(238,459)	634,796	811,709	353,527	13,628,329	-	13,628,329	0.8%	(314,079)
Plumas	1,448,318	-	(273)	14,929	(96,423)	-	1,366,550	-	1,366,550	0.1%	(31,494)
Riverside	65,277,653	(168,861)	(685,149)	923,657	6,003,642	-	71,350,942	1,931,520	69,419,422	4.2%	(1,599,845)
Sacramento	63,873,883	-	(1,673,778)	3,560,591	2,792,132	2,855,178	71,408,007	1,864,424	69,543,583	4.2%	(1,602,706)
San Benito	2,526,744	-	(8,678)	34,642	(76,841)	-	2,475,867	-	2,475,867	0.2%	(57,059)
San Bernardino	72,147,163	-	(1,011,776)	1,264,732	6,858,038	-	79,258,158	3,269,446	75,988,712	4.6%	(1,751,241)
San Diego	125,478,197	-	(3,506,215)	2,853,598	2,941,045	2,943,753	130,710,421	657,192	130,053,229	7.9%	(2,997,216)

## Estimated FY 2014-2015 Allocation of 2% Holdback

	Ending 2013-2014 TCTF Program 45.10 Base Allocation	Annualization of Reduction for Appointed Converted SJO Position	Reduction for FY 2012-13 Benefits Cost Changes Funding From TCTF	General Fund Benefits Base Allocation (10-11 and 11-12)	Estimated Net WAFM Adjustments <sup>1</sup>	Estimated Non-Interpreter Benefits Base Allocation (12-13 and 13-14) <sup>1</sup>	Total	2011-2012 Non-Sheriff Security Allocation <sup>2</sup>	Adjusted Base	% of Total Adjusted Base	Estimated Pro-Rata Share of 2% Holdback Based on Governor's May Revise
Court	A1	A2	A3	A4	A5	A6	A7	B	C (A8-B)	D	E
San Francisco	49,195,369	-	-	5,487,134	556,381	1,859,124	57,098,008	-	57,098,008	3.5%	(1,315,885)
San Joaquin	24,914,639	-	(756,034)	1,245,356	1,566,140	665,943	27,636,043	287,747	27,348,296	1.7%	(630,271)
San Luis Obispo	11,449,303	-	(36,773)	298,958	809,890	-	12,521,378	241,676	12,279,702	0.7%	(282,999)
San Mateo	29,551,664	-	(211,070)	2,411,112	1,009,190	409,348	33,170,243	443,042	32,727,201	2.0%	(754,233)
Santa Barbara	18,243,443	-	21,451	1,597,662	575,187	151,600	20,589,342	1,055,112	19,534,230	1.2%	(450,187)
Santa Clara	73,257,781	-	(1,120,423)	2,309,467	660,449	-	75,107,274	-	75,107,274	4.6%	(1,730,927)
Santa Cruz	9,997,292	-	(174,422)	203,557	541,416	182,933	10,750,775	-	10,750,775	0.7%	(247,763)
Shasta	10,169,734	-	38,857	262,222	450,964	228,671	11,150,448	2,389,668	8,760,780	0.5%	(201,902)
Sierra	538,105	-	(9,268)	9,615	209,406	-	747,859	-	747,859	0.0%	(17,235)
Siskiyou	3,072,125	-	(60,127)	91,037	(31,943)	73,854	3,144,947	-	3,144,947	0.2%	(72,479)
Solano	17,240,736	-	(417,276)	353,779	903,246	195,369	18,275,854	435,400	17,840,454	1.1%	(411,152)
Sonoma	19,441,709	-	(584,741)	1,172,049	1,043,522	766,672	21,839,211	440,000	21,399,211	1.3%	(493,168)
Stanislaus	15,957,751	-	(1,003,375)	1,305,230	1,477,531	1,017,751	18,754,888	9,326	18,745,562	1.1%	(432,012)
Sutter	3,690,455	-	(24,759)	159,760	274,497	-	4,099,953	247,071	3,852,882	0.2%	(88,794)
Tehama	2,875,164	-	(17,294)	108,184	195,286	30,902	3,192,242	-	3,192,242	0.2%	(73,569)
Trinity	1,421,481	-	(16,561)	53,679	95,105	24,828	1,578,531	450,608	1,127,923	0.1%	(25,994)
Tulare	13,404,033	-	(127,031)	33,744	949,645	128,428	14,388,818	15,576	14,373,242	0.9%	(331,247)
Tuolumne	2,806,339	-	(2,616)	50,351	56,540	23,922	2,934,535	220,516	2,714,019	0.2%	(62,547)
Ventura	27,023,638	-	(416,492)	968,752	2,030,368	673,732	30,279,998	1,559,157	28,720,841	1.7%	(661,902)
Yolo	7,642,166	-	(206,373)	210,076	378,547	55,792	8,080,208	582,889	7,497,319	0.5%	(172,784)
Yuba	3,261,573	-	(66,104)	90,867	194,310	82,296	3,562,942	132,569	3,430,373	0.2%	(79,057)
<b>Total</b>	<b>1,518,726,356</b>	<b>(702,811)</b>	<b>(29,405,750)</b>	<b>68,818,575</b>	<b>86,300,000</b>	<b>41,034,166</b>	<b>1,684,770,536</b>	<b>40,983,089</b>	<b>1,643,787,447</b>	<b>100.0%</b>	<b>(37,882,840)</b>

1. Assumes the TCBAC will recommend and the Judicial Council will adopt the TCBAC's Benefits Allocation Working Group recommendation regarding the allocation of the new trial court benefits funding. Assumes no reduction related to the \$22.7 million revenue shortfall.

2. Butte's sheriff allocation was not transferred to the court's sheriff, so it remains in the court's TCTF base allocation.

**Item 7**  
**Allocation Reduction Related to 1% Fund Balance Cap**  
**(Action Item)**

**Issue**

Approve a process for determining the preliminary and final allocation reduction required by Government Code section 68502.5(c)(2)(A).

**Background**

Government Code section 68502.5(c)(2)(A) (see full text below) requires the council to make a preliminary allocation reduction in July of each fiscal year and a final allocation reduction before February of each fiscal year to offset the amount of reserves (or fund balance) in excess of the amount authorized by GC section 77203 to be carried over from one year to the next beginning June 30, 2014.

GC 68502.5(c)(2)(A) -- When setting the allocations for trial courts, the Judicial Council shall set a preliminary allocation in July of each fiscal year. The preliminary allocation shall include an estimate of available trial court reserves as of June 30 of the prior fiscal year and each court's preliminary allocation shall be offset by the amount of reserves in excess of the amount authorized to be carried over pursuant to subdivision (b) of Section 77203. In January of each fiscal year, after review of available trial court reserves as of June 30 of the prior fiscal year, the Judicial Council shall finalize allocations to trial courts and each court's finalized allocation shall be offset by the amount of reserves in excess of the amount authorized to be carried over pursuant to subdivision (b) of Section 77203.

**Recommendation**

The Director of the AOC Fiscal Services Office is recommending the following one-time process in 2014:

1. Courts will be required to submit the 1% computation form (see Attachment 7B) with preliminary year-end information by July 18, 2014. The information provided by courts will be used by the council to make the preliminary allocation of reductions as required by statute. Courts would not be required to provide the details related to encumbrances, prepayments, and restricted revenue when submitting the form for the preliminary allocation.
2. Courts will be required to submit the 1% computation form with final year-end information by October 15, 2014 for review by a committee consisting of the following members: CEAC chair, CEAC vice chair, AOC Chief Financial Officer, and two TCBAC members appointed by the TCBAC cochairs.
3. The review committee will review each court's submission and either concur with the submission and provide the concurrence to the court or provide questions and comments to the court for clarification by November 15, 2014.



4. Courts will have until December 1, 2014 to submit revised 1% computation forms.
5. The AOC Chief Financial Officer will report the information provided by courts for the final allocation reduction, if any, to the council prior to February 1, 2015.

The Director of the AOC Fiscal Services Office is recommending the following ongoing process starting in 2015:

6. Each year courts will be required to submit the 1% computation form with preliminary year-end information by July 15. The information provided by courts will be used by the council to make the preliminary allocation of reductions as required by statute. Courts would not be required to provide the details related to encumbrances, prepayments, and restricted revenue when submitting the form for the preliminary allocation.
7. Each year courts will be required to submit the 1% computation form with final year-end information by October 15.
8. The AOC Chief Financial Officer will report the information provided by courts for the final allocation reduction, if any, to the council prior to February.

In order to ensure consistency and compliance with the agreement and allowance from the Department of Finance (DOF) to exclude statutorily restricted funds and encumbrances from the 1% calculation, a one-time only review committee will be established to review the submissions. This is the critical year to ensure that it is done correctly in order to provide assurance to the DOF that the council and courts are treating this seriously in terms of compliance.

## A - 1% Fund Balance Cap Calculation Form

Enter Court Name Here

FY 2013-14

1	Part A - Computation of Cap		Instructions
2	Expenditures		Court enters FY13/14 year end expenditures
3	Accruals		Court enters FY13/14 year end expense accruals
4	Encumbrances as of June 30		Court enters FY13/14 fund balance reserved for encumbrances
5	Less: Expense related to prior-year encumbrances		This row does not apply to FY13/14. For future use.
6	<b>Prior-Year Operating Budget</b>	0	This cell calculates Prior Year Operating Budget
7	<b>Fund Balance Cap (1% of Operating Budget)</b>	0	This cell calculates fund balance cap

8	<b>Part B - Computation of Fund Balance Subject to Cap</b>		
9	Ending fund balance		Court enters FY13/14 actual year end fund balance
10	Less: Encumbrances as of June 30	0	This cell uses encumbrance amount entered above
11	Less: Statutorily Restricted Funds Per GC 77203	0	This cell is populated from Restricted sheet B1
12	Less: Prepayments		Court enters Pre Payments
13	<b>Fund Balance Subject to Cap</b>	0	This calculated cell is what will be compared to the cap above
14	<b>Part C - Potential Additional Allocation Reduction</b>		
15	Maximum amount of encumbered fund balance that if not expensed in the next two years will revert to the TCTF through allocation reduction	0	Self explanatory
16	Maximum amount of encumbered fund balance that can be disencumbered without resulting in reversion to TCTF	N/A	Self explanatory
17	<b>Part D - Computation of Disencumbrance Above Cap</b>		
18	Disencumbrance in second year		This row does not apply to FY13/14. For future use.
19	Disencumbrance in third year		This row does not apply to FY13/14. For future use.
20	<b>Allocation Reduction in Second Year</b>	0	This row does not apply to FY13/14. For future use.
21	<b>Allocation Reduction in Third Year</b>	0	This row does not apply to FY13/14. For future use.
22	<b>Part E - Fund Balance Subject to Allocation Reduction</b>		
23	FY 2014/15 Allocation Reduction over the cap	0	This calculated cell is the amount of fund balance over the cap
24	Due to Disencumbrance of Prior-Year Encumbrance	0	This row does not apply to FY13/14. For future use.
25	<b>Total Allocation Reduction</b>	0	This is total amount FY14/15 allocation will be reduced.



## SAMPLE - 1% Fund Balance Cap Calculation Form

Enter Court Name Here

		FY 2013-14	FY 2014-15	FY 2015-16	
1	<b>Part A - Computation of Cap</b>				<b>Instructions</b>
2	Expenditures	9,980,000	9,900,000	9,000,000	Court enters ending year year-end expenditures
3	Accruals	30,000	40,000	15,000	Court enters ending year year-end expense accruals
4	Encumbrances as of June 30	80,000	10,000	10,000	Court enters ending year fund balance reserved for encumbrances
5	Less: Expense related to prior-year encumbrances	0	45,000	25,000	Court enters current year expenditures that were prior year encumbrances
6	<b>Prior-Year Operating Budget</b>	<b>10,090,000</b>	<b>9,905,000</b>	<b>9,000,000</b>	This cell calculates Prior Year Operating Budget
7	<b>Fund Balance Cap (1% of Operating Budget)</b>	<b>100,900</b>	<b>98,600</b>	<b>89,750</b>	This cell calculates fund balance cap
8	<b>Part B - Computation of Fund Balance Subject to Cap</b>				
9	Ending fund balance	160,000	120,000	93,000	Court enters actual year end fund balance
10	Less: Encumbrances as of June 30	80,000	10,000	10,000	This cell uses encumbrance amount entered above
11	Less: Statutorily Restricted Funds Per GC 77203	20,000	10,000	5,000	This cell is populated from Restricted sheet B1
12	Less: Prepayments	10,000	0	0	Court enters Pre Payments
13	<b>Fund Balance Subject to Cap</b>	<b>50,000</b>	<b>100,000</b>	<b>78,000</b>	This calculated cell is what will be compared to the cap above
14	<b>Part C - Potential Additional Allocation Reduction</b>				
15	Maximum amount of encumbered fund balance that if not expensed in the next two years is subject to the cap	29,100	10,000	0	Self explanatory
16	Maximum amount of encumbered fund balance that can be disencumbered without resulting in an allocation reduction	50,900	0	10,000	Self explanatory
17	<b>Part D - Computation of Disencumbrance Above Cap</b>				
18	Disencumbrance in second year	20,000	5,000	n/a	This is the amount of unused encumbrance from the prior year.
19	Disencumbrance in third year	40,000	n/a	n/a	This is the amount of unused encumbrance from two years ago.
20	<b>Allocation Reduction in Second Year</b>	<b>0</b>	<b>5,000</b>	<b>n/a</b>	This is the amount of the prior year unused encumbrance that will revert to TCTF.
21	<b>Allocation Reduction in Third Year</b>	<b>9,100</b>	<b>n/a</b>	<b>n/a</b>	This is the amount of the unused encumbrance from two years ago that will revert to TCTF.
22	<b>Part E - Fund Balance Subject to Allocation Reduction</b>				
23	Current Year Only	0	1,400	0	This calculated cell is the amount of fund balance over the cap
24	Due to Disencumbrance of Prior-Year Encumbrance	0	0	14,100	This is the unused amount of the encumbrance that will revert to the TCTF.
25	<b>Total Allocation Reduction</b>	<b>0</b>	<b>1,400</b>	<b>14,100</b>	This is total amount that will be reduced in the allocation.

**Item 8**  
**Changes to the Supplemental Funding Process**  
**(Action Item)**

Issue

What changes, if any, should be made to the 2 percent state-level reserve supplemental funding process for 2014–2015? What statutory changes should be proposed for 2015–2016 and beyond?

Background

On June 27, 2012, the Governor signed into law Senate Bill 1021, which repealed the provisions in Government Code section 77209 related to urgent needs funding from the Trial Court Improvement Fund (TCIF) and added Government Code section 68502.5, which requires that the Judicial Council set aside as a reserve an amount equal to 2 percent of the Trial Court Trust Fund (TCTF) appropriation in Program 45.10. In response to this new statute, the Judicial Council, at its August 31, 2012 meeting, approved the current policy with regard to the process, criteria, and required information for requesting supplemental funding from the reserve. This process modified what was approved by the council at its October 28, 2011 meeting as it related to requests for supplemental funding for urgent needs from the TCIF. (See Attachments A and B.)

At the June 3, 2014 Trial Court Budget Advisory Committee (TCBAC) meeting, Judge Earl appointed Michael Planet to head a 2 Percent Reserve Process Working Group with the goal of bringing options for possible changes back to the TCBAC. The other members of the working group are: Judge Earl, Presiding Judge Cope, Presiding Judge Goode, Mike Roddy, Sherri Carter, Mary Beth Todd, David Yamasaki, and Zlatko Theodorovic.

The 2 Percent Reserve Process Working Group met on June 30 to review possible changes to the supplemental funding process to expedite the distribution to courts of the remaining TCTF 2 percent reserve funds each fiscal year. The group discussed possible changes to the current process that could be implemented in 2014–2015 and changes that would require statutory fixes that could be implemented in 2015–2016. Each option reviewed, along with a description of the option, is provided below.

A. Changes to the 2 Percent Reserve Process Options

Option 1A

Retain the Judicial Council approved process for supplemental funding. The procedure adopted for 2012-2013 set aside 75 percent of the 2 percent state-level reserve fund to be allocated to courts requesting supplemental funding by October 31. Courts would also have the opportunity to make requests for the Judicial Council to consider at its December, January and February meetings. Any unexpended funds are distributed back to the trial courts by March 15.

*Pro*

- Provides four opportunities for trial courts to request supplemental funding.

*Cons*

- Delays the allocation of undesignated funds back to the trial courts until later in the fiscal year.

Option 2A

In January, after the Judicial Council's December business meeting, distribute 100 percent of the remaining TCTF 2 percent reserve funds. Courts would have two instead of four opportunities per fiscal year to request supplemental funding from the 2 percent reserve:

1. Courts would still submit requests for supplemental funding for unavoidable budget shortfalls from the 2 percent reserve for consideration at the Judicial Council's October business meeting.
2. Courts would have one opportunity to submit a supplemental funding request due to unforeseen emergencies or unanticipated expenses for existing programs for consideration by the Judicial Council at its December business meeting. The current council policy allows courts three opportunities to submit these types of requests for council consideration – its business meetings in December, January and February.

*Pro*

- This change would expedite the distribution of the unexpended TCTF 2 percent monies to courts earlier in the fiscal year.
- This option could be implemented in 2014–2015 since no statutory changes to Government Code section 68502.5(c)(2)(B) would be required.

*Cons*

- Courts that have unforeseen emergencies or unanticipated expenses later in the fiscal year would not be able to apply for supplemental funding from the 2 percent reserve funds.
- The current Judicial Council policy on the supplemental funding process will need to be revised to reflect this change.

B. Changes to Government Code section 68502.5(c)(2)(B)

This particular Government Code section was signed into law prior to the development and application of the WAFM methodology. As such, this code section is inconsistent with the workload based funding model adopted by the Judicial Council and acknowledged by the Governor and Legislature.

Option 1B

Request the repeal of Government Code section 68502.5(c)(2)(B).

*Pros*

- Courts would no longer have to contend with a 2 percent reduction of their TCTF Program 45.10 allocation at the beginning of the fiscal year or the uncertainty of the unexpended amount returned to them months later.

*Cons*

- Courts would no longer be able to request urgent needs funding from the 2 percent reserve.
- Statutory changes would be required to implement this option.

Option 2B

Request that the Department of Finance appropriate funding for a 2 percent reserve to be administered at the state level by the Judicial Council.

*Pros*

- Courts would be able to request urgent needs funding from a state-level reserve.
- Courts would no longer have to contend with a 2 percent reduction of their TCTF Program 45.10 allocation at the beginning of the fiscal year or the uncertainty of the unexpended amount returned to them months later.

*Cons*

- Statutory changes would be required to implement this option.

### Recommendation

The 2 Percent Reserve Process Working Group recommends that the TCBAC make a recommendation to the Judicial Council at its July 29 meeting for the allocation of the unexpended 2 percent reserves using Option 2A, starting in 2014–2015. The group also recommends that the TCBAC consider one of the other two alternatives, Options 1B or 2B to propose to the council for 2015–2016.



## Judicial Council-Approved Process for Supplemental Funding

Below is the process for supplemental funding that was approved by the Judicial Council at its August 31, 2012, meeting.

- a. Supplemental funding for urgent needs is defined as unavoidable funding shortfalls, unforeseen emergencies, or unanticipated expenses for existing programs.
  - i. A request can be for either a loan or one-time funding that is not repaid, but not for ongoing funding.
- b. The submission, review, and approval process is:
  - i. All requests will be submitted to the Judicial Council for consideration;
  - ii. Requests will be submitted to the Administrative Director of the Courts by either the court's presiding judge or court executive officer;
  - iii. The Administrative Director of the Courts will forward the request to the AOC Director of Finance [now Fiscal Services Office].
  - iv. AOC Finance Division [Fiscal Services Office] budget staff will review the request, ask the court to provide any missing or incomplete information, draft a preliminary report, share the preliminary report with the court for its comments, revise as necessary, and issue a final report for the council;
  - v. The final report will be provided to the requesting court prior to the report being made publicly available on the California Courts website; and
  - vi. The court may send a representative to the Judicial Council meeting to present its request and respond to questions from the council.
- c. Beginning in 2012–2013, court requests for supplemental funding for urgent needs due to unavoidable budget shortfalls, must be submitted to the Administrative Director of the Courts, by no later than October 1. Courts are encouraged to submit supplemental funding requests for urgent needs before the October 1 deadline, but no earlier than 60 days after the Budget Act is enacted into law.
- d. Beginning in 2012–2013, the Judicial Council shall allocate up to 75 percent of the 2 percent state-level reserve fund by October 31 of each year to courts requesting supplemental funding for urgent needs due to unavoidable funding shortfalls.
- e. Beginning in 2012–2013, after October 31 and by March 15 of each fiscal year, the Judicial Council shall allocate the remaining funds if there has been an approved request from a trial court(s) requesting supplemental funding for urgent needs due to unforeseen emergencies or unanticipated expenses for existing programs. Any unexpended funds shall be distributed to the trial courts on a prorated basis.

- f. To be considered at a scheduled Judicial Council business meeting, requests submitted after October 31 for supplemental funding due to unforeseen emergencies and unanticipated expenses must be submitted to the Administrative Director of the Courts at least 25 business days prior to that business meeting.
- g. The Judicial Council would consider appropriate terms and conditions that courts must accept in order to receive supplemental funding for urgent needs.

***Judicial Council-Approved Criteria for Eligibility for and Allocation of Supplemental Funding***

Below are the criteria for eligibility for and allocation of supplemental funding for trial courts' urgent needs that were approved by the Judicial Council at its August 31, 2012, meeting.

- a. Only trial courts that are projecting a current-year negative fund balance can apply for supplemental funding related to urgent needs.
- b. Generally, no court may receive supplemental funding for urgent needs in successive fiscal years absent a clear and convincing showing.
- c. Courts submitting on or before October 1 can only receive up to the amount the court contributed to the 2 percent state-level reserve fund. If the requested amount is beyond the court's contribution to the 2 percent state-level reserve fund, the Judicial Council may distribute more funding to the court, after October 31 and prior to March 15 of the fiscal year.

More specifically, courts that submit by October 1 a request for an unavoidable funding shortfall, may apply with updated financial information for unforeseen emergencies or unanticipated expenses for existing programs distribution at a future Judicial Council business meeting prior to March 15.

- d. Allocate to all courts after March 15 a proportionate share of any unexpended funds from the 2 percent state-level reserve, regardless of whether the Judicial Council has allocated to a court supplemental funding for an urgent need in the current fiscal year, using courts' current year Trial Court Trust Fund and General Fund base allocation.
- e. If a court that is allocated supplemental funding determines during the fiscal year that some or all of the allocation is no longer needed due to changes in revenues and/or expenditures, [it] is required to return the amount that is not needed.

***Judicial Council-Approved Information Required to be Provided by Trial Courts for Supplemental Funding***

Below is the information required to be provided by trial courts for supplemental funding for urgent needs that were approved by the Judicial Council at its August 31, 2012, meeting.

- a. A description of what factors caused or are causing the need for funding;
- b. If requesting a one-time distribution, an explanation of why a loan would not be appropriate;
- c. Current status of court fund balance;
- d. Three-year history of year-end fund balances, revenues, and expenditures;
- e. Current detailed budget projections for the current fiscal year (e.g., FY 2012–2013), budget year (e.g., FY 2013–2014), and budget year plus 1 (e.g., FY 2014–2015);
- f. Measures the court has taken in the last three years regarding revenue enhancement and/or expenditure reduction, including layoffs, furloughs, reduced hours, and court closures;
- g. Employee compensation practices (e.g., cost-of-living adjustments) and staffing levels in the past five years;
- h. Description of the consequences to the court’s operations if the court does not receive funding;
- i. Description of the consequences to the public and access to justice if the court does not receive funding;
- j. What measures the court will take to mitigate the consequences to court operations, the public, and access to justice if funding is not approved;
- k. Five years of filing and termination numbers;
- l. Most recent audit history and remediation measures;
- m. If supplemental funding was received in prior year, please identify amount received and explain why additional funding is again needed in the current fiscal year; and

- n. If the request for supplemental funding is not for a one-time concern, the court must include an expenditure/revenue enhancement plan that identifies how the court will resolve its ongoing funding issue.

**Government Code section 68502.5(c)(2)(B)**

(B) Upon preliminary determination of the allocations to trial courts pursuant to subparagraph (A), the Judicial Council shall set aside 2 percent of the total funds appropriated in Program 45.10 of Item 0250-101-0932 of the annual Budget Act and these funds shall remain in the Trial Court Trust Fund. These funds shall be administered by the Judicial Council and be allocated to trial courts for unforeseen emergencies, unanticipated expenses for existing programs, or unavoidable funding shortfalls. Unavoidable funding shortfall requests for up to 1.5 percent of these funds shall be submitted by the trial courts to the Judicial Council no later than October 1 of each year. The Judicial Council shall, by October 31 of each year, review and evaluate all requests submitted, select trial courts to receive funds, and notify those selected trial courts. By March 15 of each year, the Judicial Council shall distribute the remaining funds if there has been a request from a trial court for unforeseen emergencies or unanticipated expenses that has been reviewed, evaluated, and approved. Any unexpended funds shall be distributed to the trial courts on a prorated basis.

**Item 9**  
**Minimum Operating and Emergency Fund Balance Policy**  
**(Action Item)**

**Issue**

Should the minimum operating and emergency fund balance policy, suspended by the Judicial Council for two years on August 31, 2012, continue to be suspended?

**Background**

The current fund balance policy is provided as Attachment 9B. The council suspended the minimum operating and emergency fund balance policy effective August 31, 2012 for two reasons. First, Government Code section 68502.5 required, starting in 2012–2013, the establishment of the 2% reserve in the Trial Court Trust Fund. Each court contributes towards the reserve from its base allocation for operations. Second, GC section 68502.5 imposed, effective June 30, 2014, a 1% cap on fund balance that courts can carry forward from one fiscal year to the next. In recognition of the efforts to either eliminate or increase the 1% cap, the council suspended, instead of eliminated, the minimum operating and emergency fund balance policy.

**Options**

Option 1 – Suspend the policy indefinitely.

Option 2 – Suspend the policy for an additional two years, through July 1, 2016.

Option 3 – Eliminate the policy.

## **FUND BALANCE POLICY**

### **BACKGROUND**

In the Supplemental Report of the 2006 Budget Act, the Legislature specified that the Judicial Council report on court reserves and provide its policy governing trial court reserves. On October 20, 2006 and revised on April 23, 2009, the Judicial Council approved a fund balance policy for trial courts. Financial accounting and reporting standards and guidelines have been established by the Financial Accounting Standards Board (FASB) and the Governmental Accounting Standards Board (GASB). The Trial Court Financial Policy and Procedures Manual, in compliance with these standards and guidelines, specifies that the trial courts are responsible for the employment of “sound business, financial and accounting practices” to conduct their operations.

In addition, Government Code section 77203 specifies that the Judicial Council has the authority to authorize trial courts to carry over unexpended funds from one year to the next. Consistent with this provision, this policy provides courts with specific directions for identifying fund balance resources necessary to address statutory and contractual obligations on an accurate and consistent basis as well as maintaining a minimum level of operating and emergency funds. In addition, this policy provides the necessary structure to ensure funds are available to maintain service levels for various situations that confront the trial courts including a late state budget.

GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, is effective for financial statements for periods beginning after June 15, 2010, and will impact year-end closing statements for the fiscal year 2010–2011.

### **PURPOSE**

Governmental agencies/entities report the difference between their assets and obligations as fund balance. Under GASB Statement 54, fund balances for governmental funds must be reported in classifications that comprise a hierarchy. The statement distinguishes between nonspendable and other amounts that are classified based on the relative strength of the constraints that control the purposes for which specific amounts can be spent. Under GASB 54, the number of classifications has been expanded from 2 to 5.

The purpose of this policy is to establish uniform standards, consistent with GASB 54, for the reporting of fund balance by trial courts and to maintain accountability over the public resources used to finance trial court operations.

### **POLICY**

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.

### **Fund Balance Classifications**

Beginning with the most binding constraints, fund balance amounts must be reported in the following classifications:

- Nonspendable Fund Balance
- Restricted Fund Balance
- Committed Fund Balance
- Assigned Fund Balance
- Unassigned Fund Balance (General Fund only)

When allocating fund balance to the classifications and categories, allocations must follow the following prioritization:

1. Nonspendable Fund Balance
2. Restricted Fund Balance
3. Contractual commitments to be paid in the next fiscal year
4. The minimum calculated operating and emergency fund balance
5. Other Judicial Council mandates to be paid in the next fiscal year
6. Contractual commitments to be paid in subsequent fiscal years
7. Assigned Fund Balance designations
8. Unassigned Fund Balance

If there is insufficient fund balance to cover any or all of the first five priorities, the shortfall should be explained in detail in attached footnotes. Also, there are additional reporting requirements when the amount allocated to the operating and emergency category is below the minimum required.

### **Nonspendable Fund Balance**

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
- Principal of a permanent (e.g., endowment) fund

This represents the ‘newest’ classification in comparison to the descriptions used before the creation of GASB 54. To some extent, the remaining 4 classifications are somewhat mirrored in the prior definitions.

### **Restricted Fund Balance**

Restricted Fund Balance includes amounts constrained for a specific purpose by external parties, constitutional provision or enabling legislation.

- 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).

- Imposed by Law (Statutory)

A restricted fund balance that consists of unspent, receipted revenues whose use is statutorily restricted (e.g., children’s waiting room and dispute resolution program funding).

### **Committed Fund Balance**

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.

### **[The following struckthrough language is suspended as of August 31, 2012]**

~~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 of the Courts, or designee, in writing and provide a plan with a specific timeframe to correct the situation.~~

### **Assigned Fund Balance**

This is a fund balance that 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:

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

Courts will identify assigned fund balances according to the following categories:

1. **One-time facility – Tenant improvements** Examples include carpet and fixture replacements.
2. **One-time facility – Other Examples** include amounts paid by the AOC on behalf of the courts.
3. **Statewide Administrative Infrastructure Initiatives.** Statewide assessment in support of technology initiatives (e.g., California Case Management System and Phoenix) will be identified in this designation.
4. **Local Infrastructure (Technology and non-technology needs)** Examples include interim case management systems and non-security equipment.
5. **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.
  - a. 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 sub-category. 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.

In a footnote, the court should note the amount of its employees' currently earned leave balance that is more than the established designated fund balance. The amount would be determined by multiplying the hours of earned vacation or annual leave on the payroll records for each employee times his or her current salary rate minus the designated fund balance established.

- b. 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.

In a footnote, the court should note the amount of the current unfunded pension obligation that is in excess of the established designated fund balance.

- c. 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.

Note: The ARC amounts are located in each court's actuarial report, which is entitled "Postretirement Benefit Valuation Report".

In a footnote, the court should note the amount of the cumulative unfunded retiree health care obligation that is in excess of the established designated fund balance.

- d. Workers compensation (if managed locally). The amount estimated to be paid out in the next fiscal year.
  - e. 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.
6. **Professional and consultant services.** Examples include human resources, information technology, and other consultants.
  7. **Security.** Examples include security equipment, and pending increases for security service contracts.
  8. **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.

9. **Miscellaneous (required to provide detail).** Any other planned commitments that are not appropriately included in one of the above designated fund balance sub-categories should be listed here with a description in sufficient detail to determine its purpose and requirements.

#### **Unassigned Fund Balance – for General Fund Use Only**

Unassigned Fund Balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other fund balance and that has not been restricted, committed, or assigned to specific purposes within the general fund.

The general fund is the only fund that shall report a positive unassigned fund balance amount.

## State Trial Court Improvement and Modernization Fund - Fund Condition Statement

Line No.	Description	FY 2013-14	FY 2014-15	
		Judicial Council Approved Allocation	Judicial Council Approved Allocation (On 4/24/2014)	Countinuing \$20M Transfer from the IMF to the TCTF
		A	B	C
1	Beginning Balance	44,827,741	26,142,165	26,142,165
2	FY 2011-12 Disencumbrance	3,077,650		
3	FY 2012-13 Disencumbrance	218,987		
4	<i>Prior-Year Adjustments</i>	<b>3,296,637</b>		
5	<b>Adjusted Beginning Balance</b>	<b>48,124,378</b>	<b>26,142,165</b>	<b>26,142,165</b>
6	<b>Revenues</b>			
7	50/50 Excess Fines Split Revenue	27,946,000	25,324,600	25,324,600
8	2% Automation Fund Revenue	15,242,700	14,845,200	14,845,200
9	Jury Instructions Royalties	445,400	445,400	445,400
10	Interest from SMIF	135,000	135,000	135,000
11	Other Revenues/SCO Adjustments	-	-	3,062
12	<b>Transfers</b>			
13	From State General Fund	38,709,000	38,709,000	38,709,000
14	To Trial Court Trust Fund	(20,000,000)	-	(20,000,000)
15	To TCTF (GC 77209(k))	(13,397,000)	(13,397,000)	(13,397,000)
16	To TCTF (Improvement Fund AOC staff savings)	(594,000)	(594,000)	(594,000)
17	<b>Net Revenue/Transfers</b>	<b>48,487,100</b>	<b>65,468,200</b>	<b>45,471,262</b>
18	<b>Total Resources</b>	<b>96,611,478</b>	<b>91,610,365</b>	<b>71,613,427</b>
19	<b>Expenditures/Encumbrances/Allocation</b>			
20	Program and Project Expenditure/Encumbrance/Allocation	74,681,480	78,372,200	72,066,600
21	Program and Project Savings	(4,375,061)		
22	Less: V2 & V3 Costs Staying in TCTF	-		-
23	Less: Pro Rata	162,894	162,894	162,894
24	<b>Total Expenditures/Encumbrances/Allocation</b>	<b>70,469,313</b>	<b>78,535,094</b>	<b>72,229,494</b>
25	<b>Fund Balance</b>	<b>26,142,165</b>	<b>13,075,271</b>	<b>(616,067)</b>
26	Fund Balance (as % of total allocation)	37.1%	16.6%	-0.9%
25	Net Revenue/Transfers Over/(Under) Expenditure	(21,982,213)	(13,066,894)	(26,758,232)

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**Subject:** Public Comment: July 7 meeting of Trial Court Budget Advisory Committee  
**Date:** Thursday, July 03, 2014 10:30:15 AM

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**Children's Law Center's Public Comment to  
Trial Court Budget Advisory Committee**

**July 3, 2013**

On behalf of California's most vulnerable population – abused and neglected children – Children's Law Center of California urges the Trial Court Budget Advisory Committee to consider augmenting the current level of funding provided to dependency court counsel.

As you know, without manageable caseloads, even the most dedicated and highly skilled attorneys cannot meet the demanding and complex needs of our state's foster youth. The current average caseload is approximately 250 clients per attorney, a number that is well above the widely recognized guideline of a maximum of 188 child clients per attorney (with an optimal caseload of 77). In many counties, funding is so limited that overworked attorneys must represent over 400 children each.

Dependency attorneys simply can no longer perform their jobs effectively. Often they have only twenty minutes before a child's first hearing to meet their young clients. With such limitations, they cannot build the trust and rapport needed to learn critical information, such as whether their clients are being mistreated in a foster home, suffering side effects from psychotropic medication, or being recruited by a sex trafficker. In addition, excessive caseloads lead to high burn-out and thus high turnover rates, resulting in courtrooms that are filled with inexperienced attorneys. This turnover perpetuates unstable relationships for foster youth, which has been identified as one of the biggest problems facing children in the foster care system.

We truly appreciate the AOC's continued support and efforts to secure additional state funding for dependency counsel. While the outcome of those efforts this year was disappointing, we cannot wait another budget year to address this crisis. As such, we urge you to evaluate and utilize all available funding mechanisms to supplement the current inadequate levels of funding provided to dependency counsel statewide. This evaluation may necessarily include a redistribution of existing funds based on workload. However, to truly address this crisis, an increase in the overall allocation to dependency counsel statewide is the only true answer.

California's foster children need your support. Thank you for your committee's consideration of this critical issue.

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