

## Allocation of Benefits Funding for 2015-2016

### Option 3a

- Courts that do not subsidize the employee share of costs for retirement or courts with subsidy amounts of 10% or less than cost increases would receive 86% of their 2012–2013 and 2013–2014 benefits cost increases.
- Courts that have reduced the employee share of costs for retirement by 30% but less than 100% would receive 80%
- Courts that do subsidize the employee share of costs for retirement would receive 75% of their 2012–2013 and 2013–2014 benefits cost increases.

*Note, Option 3 has been calculated to reflect the recently submitted Spring benefits updated request for inclusion in the 2015 May Revise in Attachment 2 as information only.*

### Option 4a

- Courts that do not subsidize the employee share of costs for retirement or courts with subsidy amounts of 10% or less than cost increases would receive 85% of their 2012–2013 and 2013–2014 benefits cost increases.
- Courts that have reduced the employee share of costs for retirement by 30% but less than 100% would receive 82%
- Courts that do subsidize the employee share of costs for retirement would receive 80% of their 2012–2013 and 2013–2014 benefits cost increases.

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Option 2a - Allocation 50% All Courts & Additional 50% Courts With No Retirement Subsidy and Courts with 10% Subsidy of Cost Increases; and half of the additional 50% for Courts with Subsidy Reduction of 30% or More of \$10.4 Million (Excludes Interpreters)

Court	2012-2013 and 2013-2014 Benefit Cost Increases	2012-2013 and 2013-2014 Cost Increases (10% Subsidy of Increases or 30% Subsidy Reduction or No Subsidy)	DOF 2013-2014 Estimate of Employee Retirement Subsidy	Governor's Budget - Restored Employee Retirement Subsidy	\$11.04 Million DOF Remaining Estimate of Employee Retirement Subsidy	Allocate 50% All Courts Pro-Rata	Allocate Additional 50% Pro-Rata to Courts with No Retirement Subsidy or Reduced Subsidy	Allocation Approved by Judicial Council July 29, 2014	Total Allocation with \$10.4 Million	Percentage Funded of 2012-13 and 2013-14 Benefit Cost Increases
	A	B	C	D	E	F	G	H	I	J
Alameda	2,404,882	2,404,882	-	-	-	203,612	244,707	1,609,137	2,057,455	86%
Alpine	9,334	9,334	-	-	-	790	950	6,245	7,986	86%
Amador	35,611	35,611	112,195	112,195	-	3,015	3,624	23,828	30,466	86%
Butte	236,868	-	159,578	708	158,870	20,055	-	158,491	178,546	75%
Calaveras	68,405	-	115,529	61,698	53,831	5,792	-	45,771	51,562	75%
Colusa	23,919	11,959	51,247	36,605	14,642	2,025	1,217	16,004	19,246	80%
Contra Costa	1,524,425	-	605,358	-	605,358	129,067	-	1,020,012	1,149,079	75%
Del Norte	68,299	68,299	114,094	114,094	-	5,783	6,950	45,700	58,432	86%
El Dorado	28,321	28,321	-	-	-	2,398	2,882	18,950	24,229	86%
Fresno	1,379,806	1,379,806	-	-	-	116,823	140,401	923,246	1,180,469	86%
Glenn	35,960	17,980	74,491	43,198	31,294	3,045	1,830	24,061	28,936	80%
Humboldt	205,112	205,112	-	-	-	17,366	20,871	137,243	175,480	86%
Imperial	305,765	305,765	-	-	-	25,888	31,113	204,591	261,592	86%
Inyo	48,932	24,466	69,346	29,720	39,626	4,143	2,490	32,741	39,373	80%
Kern	824,430	-	579,495	(924)	580,419	69,801	-	551,636	621,438	75%
Kings	33,089	33,089	-	-	-	2,802	3,367	22,140	28,309	86%
Lake	4,780	4,780	102,976	102,976	-	405	486	3,199	4,090	86%
Lassen	8,339	4,169	51,826	37,019	14,807	706	424	5,580	6,710	80%
Los Angeles	18,086,349	18,086,349	-	-	-	1,531,303	1,840,360	12,101,803	15,473,465	86%
Madera	67,969	67,969	-	-	-	5,755	6,916	45,479	58,150	86%
Marin	535,883	267,942	314,528	113,299	201,229	45,371	27,264	358,566	431,202	80%
Mariposa	5,321	-	39,738	(398)	40,136	450	-	3,560	4,011	75%
Mendocino	351,518	351,518	-	-	-	29,762	35,768	235,205	300,735	86%
Merced	463,597	463,597	-	-	-	39,251	47,173	310,199	396,622	86%
Modoc	5,296	5,296	38,111	38,111	-	448	539	3,544	4,531	86%
Mono	16,922	16,922	-	-	-	1,433	1,722	11,323	14,477	86%
Monterey	395,286	395,286	-	-	-	33,467	40,222	264,491	338,180	86%
Napa	271,633	271,633	8,425	-	8,425	22,998	27,640	181,753	232,391	86%
Nevada	179,790	179,790	210,404	210,404	-	15,222	18,294	120,300	153,816	86%
Orange	8,646,423	8,646,423	-	(37,077)	37,077	732,060	879,809	5,785,430	7,397,299	86%
Placer	425,144	425,144	-	-	-	35,995	43,260	284,469	363,724	86%
Plumas	8,989	-	-	(11,577)	11,577	761	-	6,015	6,776	75%
Riverside	2,455,806	-	3,598,767	830,572	2,768,195	207,924	-	1,643,210	1,851,134	75%
Sacramento	3,433,576	3,433,576	-	-	-	290,708	349,380	2,297,449	2,937,537	86%
San Benito	25,173	25,173	44,351	44,351	-	2,131	2,561	16,844	21,537	86%
San Bernardino	1,993,070	1,993,070	3,412,861	3,412,861	-	168,746	202,803	1,333,588	1,705,137	86%
San Diego	6,159,623	3,079,812	6,898,465	2,317,736	4,580,729	521,512	313,383	4,121,481	4,956,377	80%
San Francisco	2,235,743	2,235,743	-	-	-	189,292	227,496	1,495,964	1,912,752	86%
San Joaquin	800,849	800,849	-	-	-	67,805	81,490	535,858	685,152	86%
San Luis Obispo	182,698	-	776,914	(93,422)	870,337	15,468	-	122,246	137,714	75%
San Mateo	901,455	-	409,182	-	409,182	76,323	-	603,175	679,497	75%
Santa Barbara	182,310	182,310	-	-	-	15,436	18,551	121,986	155,973	86%
Santa Clara	1,233,654	1,233,654	2,746,214	2,664,335	81,879	104,449	125,529	825,453	1,055,431	86%
Santa Cruz	230,629	230,629	10,638	-	10,638	19,526	23,467	154,317	197,311	86%
Shasta	274,996	274,996	32,504	6,174	26,330	23,283	27,982	184,003	235,268	86%
Sierra	13,363	6,681	17,744	8,872	8,872	1,131	680	8,941	10,752	80%
Siskiyou	88,816	88,816	2,660	2,660	-	7,520	9,037	59,428	75,985	86%
Solano	743,044	371,522	508,096	238,925	269,171	62,911	37,804	497,180	597,894	80%
Sonoma	921,983	921,983	-	-	-	78,061	93,816	616,911	788,787	86%
Stanislaus	1,223,925	1,223,925	-	-	-	103,625	124,539	818,944	1,047,108	86%
Sutter	107,922	53,961	135,520	80,739	54,781	9,137	5,491	72,212	86,840	80%
Tehama	37,162	37,162	-	-	-	3,146	3,781	24,866	31,793	86%
Trinity	29,858	29,858	-	-	-	2,528	3,038	19,978	25,545	86%
Tulare	154,445	154,445	-	-	-	13,076	15,715	103,341	132,132	86%
Tuolumne	28,768	28,768	-	-	-	2,436	2,927	19,249	24,612	86%
Ventura	810,216	810,216	-	-	-	68,598	82,443	542,126	693,166	86%
Yolo	251,806	-	184,712	20,671	164,041	21,319	-	168,486	189,806	75%
Yuba	98,968	98,968	-	-	-	8,379	10,070	66,221	84,670	86%
<b>Total</b>	<b>61,326,254</b>	<b>51,027,560</b>	<b>21,425,970</b>	<b>10,384,524</b>	<b>11,041,446</b>	<b>5,192,262</b>	<b>5,192,262</b>	<b>41,034,166</b>	<b>51,418,690</b>	<b>84%</b>

**Option 4a - Allocation 75% All Courts & Additional 25% Courts With No Retirement Subsidy and Courts with 10% Subsidy of Cost Increases; and half of the additional 25% for Courts with Subsidy Reduction of 30% or More of \$10.4 Million (Excludes Interpreters)**

	2012-2013 and 2013-2014 Benefit Cost Increases	2012-2013 and 2013-2014 Cost Increases (10% Subsidy of Increases or 30% Subsidy Reduction or No Subsidy)	DOF 2013-2014 Estimate of Employee Retirement Subsidy	Governor's Budget - Restored Employee Retirement Subsidy	\$11.04 Million DOF Remaining Estimate of Employee Retirement Subsidy	Allocate 75% All Courts Pro-Rata	Allocate Additional 25% Pro-Rata to Courts with No Retirement Subsidy	Allocation Approved by Judicial Council July 29, 2014	Total Allocation with \$10.4 Million	Percentage Funded of 2012-13 and 2013-14 Benefit Cost Increases
Court	A	B	C	D	E	F	G	H	I	J
Alameda	2,404,882	2,404,882	-	-	-	305,418	122,353	1,609,137	2,036,908	85%
Alpine	9,334	9,334	-	-	-	1,185	475	6,245	7,906	85%
Amador	35,611	35,611	112,195	112,195	-	4,523	1,812	23,828	30,162	85%
Butte	236,868	-	159,578	708	158,870	30,082	-	158,491	188,573	80%
Calaveras	68,405	-	115,529	61,698	53,831	8,687	-	45,771	54,458	80%
Colusa	23,919	11,959	51,247	36,605	14,642	3,038	608	16,004	19,650	82%
Contra Costa	1,524,425	-	605,358	-	605,358	193,601	-	1,020,012	1,213,613	80%
Del Norte	68,299	68,299	114,094	114,094	-	8,674	3,475	45,700	57,849	85%
El Dorado	28,321	28,321	-	-	-	3,597	1,441	18,950	23,987	85%
Fresno	1,379,806	1,379,806	-	-	-	175,234	70,200	923,246	1,168,680	85%
Glenn	35,960	17,980	74,491	43,198	31,294	4,567	915	24,061	29,543	82%
Humboldt	205,112	205,112	-	-	-	26,049	10,435	137,243	173,728	85%
Imperial	305,765	305,765	-	-	-	38,832	15,556	204,591	258,979	85%
Inyo	48,932	24,466	69,346	29,720	39,626	6,214	1,245	32,741	40,200	82%
Kern	824,430	-	579,495	(924)	580,419	104,702	-	551,636	656,338	80%
Kings	33,089	33,089	-	-	-	4,202	1,683	22,140	28,026	85%
Lake	4,780	4,780	102,976	102,976	-	607	243	3,199	4,049	85%
Lassen	8,339	4,169	51,826	37,019	14,807	1,059	212	5,580	6,851	82%
Los Angeles	18,086,349	18,086,349	-	-	-	2,296,954	920,180	12,101,803	15,318,937	85%
Madera	67,969	67,969	-	-	-	8,632	3,458	45,479	57,569	85%
Marin	535,883	267,942	314,528	113,299	201,229	68,057	13,632	358,566	440,255	82%
Mariposa	5,321	-	39,738	(398)	40,136	676	-	3,560	4,236	80%
Mendocino	351,518	351,518	-	-	-	44,643	17,884	235,205	297,732	85%
Merced	463,597	463,597	-	-	-	58,877	23,586	310,199	392,661	85%
Modoc	5,296	5,296	38,111	38,111	-	673	269	3,544	4,486	85%
Mono	16,922	16,922	-	-	-	2,149	861	11,323	14,333	85%
Monterey	395,286	395,286	-	-	-	50,201	20,111	264,491	334,803	85%
Napa	271,633	271,633	8,425	-	8,425	34,497	13,820	181,753	230,070	85%
Nevada	179,790	179,790	210,404	210,404	-	22,833	9,147	120,300	152,280	85%
Orange	8,646,423	8,646,423	-	(37,077)	37,077	1,098,090	439,904	5,785,430	7,323,424	85%
Placer	425,144	425,144	-	-	-	53,993	21,630	284,469	360,092	85%
Plumas	8,989	-	-	(11,577)	11,577	1,142	-	6,015	7,156	80%
Riverside	2,455,806	-	3,598,767	830,572	2,768,195	311,886	-	1,643,210	1,955,096	80%
Sacramento	3,433,576	3,433,576	-	-	-	436,062	174,690	2,297,449	2,908,201	85%
San Benito	25,173	25,173	44,351	44,351	-	3,197	1,281	16,844	21,322	85%
San Bernardino	1,993,070	1,993,070	3,412,861	3,412,861	-	253,119	101,401	1,333,588	1,688,108	85%
San Diego	6,159,623	3,079,812	6,898,465	2,317,736	4,580,729	782,268	156,692	4,121,481	5,060,441	82%
San Francisco	2,235,743	2,235,743	-	-	-	283,938	113,748	1,495,964	1,893,649	85%
San Joaquin	800,849	800,849	-	-	-	101,707	40,745	535,858	678,310	85%
San Luis Obispo	182,698	-	776,914	(93,422)	870,337	23,203	-	122,246	145,448	80%
San Mateo	901,455	-	409,182	-	409,182	114,484	-	603,175	717,659	80%
Santa Barbara	182,310	182,310	-	-	-	23,153	9,275	121,986	154,415	85%
Santa Clara	1,233,654	1,233,654	2,746,214	2,664,335	81,879	156,673	62,765	825,453	1,044,891	85%
Santa Cruz	230,629	230,629	10,638	-	10,638	29,290	11,734	154,317	195,340	85%
Shasta	274,996	274,996	32,504	6,174	26,330	34,924	13,991	184,003	232,918	85%
Sierra	13,363	6,681	17,744	8,872	8,872	1,697	340	8,941	10,978	82%
Siskiyou	88,816	88,816	2,660	2,660	-	11,280	4,519	59,428	75,226	85%
Solano	743,044	371,522	508,096	238,925	269,171	94,366	18,902	497,180	610,448	82%
Sonoma	921,983	921,983	-	-	-	117,091	46,908	616,911	780,910	85%
Stanislaus	1,223,925	1,223,925	-	-	-	155,438	62,270	818,944	1,036,651	85%
Sutter	107,922	53,961	135,520	80,739	54,781	13,706	2,745	72,212	88,663	82%
Tehama	37,162	37,162	-	-	-	4,720	1,891	24,866	31,476	85%
Trinity	29,858	29,858	-	-	-	3,792	1,519	19,978	25,289	85%
Tulare	154,445	154,445	-	-	-	19,614	7,858	103,341	130,813	85%
Tuolumne	28,768	28,768	-	-	-	3,653	1,464	19,249	24,366	85%
Ventura	810,216	810,216	-	-	-	102,897	41,221	542,126	686,244	85%
Yolo	251,806	-	184,712	20,671	164,041	31,979	-	168,486	200,465	80%
Yuba	98,968	98,968	-	-	-	12,569	5,035	66,221	83,825	85%
<b>Total</b>	<b>61,326,254</b>	<b>51,027,560</b>	<b>21,425,970</b>	<b>10,384,524</b>	<b>11,041,446</b>	<b>7,788,393</b>	<b>2,596,131</b>	<b>41,034,166</b>	<b>51,418,690</b>	<b>84%</b>

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Option A- Allocation 50% All Courts & Additional 50% Courts With No Retirement Subsidy and Courts with 10% Subsidy of Cost Increases; and half of the additional 50% for Courts with Subsidy Reduction of 30% or More of \$13.3 Million (Excludes Interpreters)

Court	2012-2013 and 2013-2014 Benefit Cost Increases	2012-2013 and 2013-2014 Cost Increases (10% Subsidy of Increases or 30% Subsidy Reduction or No Subsidy)	DOF 2013-2014 Estimate of Employee Subsidy	May Revise Request Million - Return Employee Subsidy	\$8.15 DOF Remaining Estimate of Employee Retirement Subsidy	Allocate 50% All Courts Pro-Rata	Allocate Additional 50% Pro-Rata to Courts with Reduced or No Retirement Subsidy	Allocation Approved by Judicial Council July 29, 2014	Total Allocation with \$13.3 Million	Percentage Funded of 2012-13 and 2013-14 Benefit Cost Increases
	A	B	C	D	E	F	G	H	I	
Alameda	2,404,882	2,404,882			-	260,283	293,148	1,609,137	2,162,567	90%
Alpine	9,334	9,334			-	1,010	1,138	6,245	8,393	90%
Amador	35,611	35,611	112,195	112,195	-	3,854	4,341	23,828	32,023	90%
Butte	236,868	-	159,578	708	158,870	25,636	-	158,491	184,128	78%
Calaveras	68,405	34,202	115,529	61,698	53,831	7,404	4,169	45,771	57,343	84%
Colusa	23,919	11,959	51,247	46,009	5,238	2,589	1,458	16,004	20,051	84%
Contra Costa	1,524,425	762,213	605,358	415,479	189,880	164,990	92,911	1,020,012	1,277,913	84%
Del Norte	68,299	68,299	114,094	114,094	-	7,392	8,325	45,700	61,418	90%
El Dorado	28,321	28,321			-	3,065	3,452	18,950	25,467	90%
Fresno	1,379,806	1,379,806			-	149,338	168,194	923,246	1,240,778	90%
Glenn	35,960	17,980	74,491	43,198	31,293	3,892	2,192	24,061	30,145	84%
Humboldt	205,112	205,112			-	22,199	25,003	137,243	184,445	90%
Imperial	305,765	305,765			-	33,093	37,272	204,591	274,956	90%
Inyo	48,932	24,466	69,346	29,720	39,626	5,296	2,982	32,741	41,019	84%
Kern	824,430	412,215	579,495	463,449	116,046	89,229	50,248	551,636	691,113	84%
Kings	33,089	33,089	-	-	-	3,581	4,033	22,140	29,755	90%
Lake	4,780	4,780	102,976	102,976	-	517	583	3,199	4,299	90%
Lassen	8,339	8,339	51,826	51,826	-	903	1,016	5,580	7,499	90%
Los Angeles	18,086,349	18,086,349			-	1,957,503	2,204,672	12,101,803	16,263,978	90%
Madera	67,969	67,969			-	7,356	8,285	45,479	61,120	90%
Marin	535,883	267,942	314,528	113,299	201,229	57,999	32,661	358,566	449,227	84%
Mariposa	5,321	-	39,738	(398)	40,136	576	-	3,560	4,136	78%
Mendocino	351,518	351,518	-	-	-	38,045	42,849	235,205	316,099	90%
Merced	463,597	463,597			-	50,176	56,511	310,199	416,885	90%
Modoc	5,296	5,296	38,111	38,111	-	573	646	3,544	4,763	90%
Mono	16,922	16,922			-	1,831	2,063	11,323	15,217	90%
Monterey	395,286	395,286	-	-	-	42,782	48,184	264,491	355,457	90%
Napa	271,633	271,633	8,425	-	8,425	29,399	33,111	181,753	244,263	90%
Nevada	179,790	179,790	210,404	194,617	15,787	19,459	21,916	120,300	161,674	90%
Orange	8,646,423	8,646,423	-	(37,077)	37,077	935,811	1,053,973	5,785,430	7,775,214	90%
Placer	425,144	425,144			-	46,014	51,824	284,469	382,306	90%
Plumas	8,989	-	-	(8,664)	8,664	973	-	6,015	6,988	78%
Riverside	2,455,806	2,455,806	3,598,767	3,431,222	167,545	265,794	299,355	1,643,210	2,208,360	90%
Sacramento	3,433,576	3,433,576			-	371,619	418,543	2,297,449	3,087,611	90%
San Benito	25,173	25,173	44,351	44,351	-	2,725	3,069	16,844	22,637	90%
San Bernardino	1,993,070	1,993,070	3,412,861	3,243,661	169,200	215,712	242,949	1,333,588	1,792,249	90%
San Diego	6,159,623	3,079,812	6,898,465	2,317,736	4,580,729	666,662	375,420	4,121,481	5,163,563	84%
San Francisco	2,235,743	2,235,743			-	241,977	272,530	1,495,964	2,010,471	90%
San Joaquin	800,849	800,849			-	86,677	97,621	535,858	720,156	90%
San Luis Obispo	182,698	-	776,915	(93,422)	870,337	19,774	-	122,246	142,019	78%
San Mateo	901,455	-	409,182	-	409,182	97,565	-	603,175	700,740	78%
Santa Barbara	182,310	182,310			-	19,732	22,223	121,986	163,941	90%
Santa Clara	1,233,654	616,827	2,746,214	1,962,799	783,415	133,520	75,189	825,453	1,034,162	84%
Santa Cruz	230,629	230,629	10,638	-	10,638	24,961	28,113	154,317	207,391	90%
Shasta	274,996	274,996	32,504	6,174	26,330	29,763	33,521	184,003	247,287	90%
Sierra	13,363	6,681	17,744	8,872	8,872	1,446	814	8,941	11,202	84%
Siskiyou	88,816	88,816	2,660	2,660	-	9,613	10,826	59,428	79,867	90%
Solano	743,044	743,044	508,096	508,096	-	80,420	90,575	497,180	668,175	90%
Sonoma	921,983	921,983			-	99,787	112,387	616,911	829,085	90%
Stanislaus	1,223,925	1,223,925			-	132,467	149,193	818,944	1,100,603	90%
Sutter	107,922	53,961	135,520	80,739	54,781	11,681	6,578	72,212	90,470	84%
Tehama	37,162	37,162			-	4,022	4,530	24,866	33,418	90%
Trinity	29,858	29,858			-	3,232	3,640	19,978	26,850	90%
Tulare	154,445	154,445			-	16,716	18,826	103,341	138,883	90%
Tuolumne	28,768	28,768			-	3,114	3,507	19,249	25,869	90%
Ventura	810,216	810,216			-	87,690	98,763	542,126	728,579	90%
Yolo	251,806	-	184,712	20,671	164,041	27,253	-	168,486	195,739	78%
Yuba	98,968	98,968			-	10,711	12,064	66,221	88,996	90%
<b>Total</b>	<b>61,326,254</b>	<b>54,450,860</b>	<b>21,425,970</b>	<b>13,274,798</b>	<b>8,151,173</b>	<b>6,637,399</b>	<b>6,637,399</b>	<b>41,034,166</b>	<b>54,308,964</b>	<b>89%</b>