



# JUDICIAL COUNCIL of CALIFORNIA

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December 19, 2025

**HON. PATRICIA GUERRERO**  
*Chief Justice of California*  
*Chair of the Judicial Council*

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**MS. MICHELLE CURRAN**  
*Administrative Director*  
*Judicial Council*

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**Chair, Senate Judiciary Committee**  
1021 O St., Suite: 6530  
Sacramento, California 95814

**Hon. Scott Wiener**  
**Chair, Senate Committee on Budget and Fiscal Review**  
**Chair, Joint Legislative Budget Committee**  
1021 O St., Suite: 8620  
Sacramento, California 95814

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**Chair, Assembly Judiciary Committee**  
1021 O St., Suite: 4610  
Sacramento, California 95814

**Hon. Jesse Gabriel**  
**Chair, Assembly Committee on Budget**  
**Vice-Chair, Joint Legislative Budget Committee**  
1021 O St., Suite: 8230  
Sacramento, California 95814

**Re: Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for FY 2024–25**, as required under Government Code sections 68502.5(b) and 77202.5(b)

Dear Senator Umberg, Senator Weiner, Assembly Member Kalra, and Assembly Member Gabriel:

Under Government Code sections 68502.5(b) and 77202.5(b), the Judicial Council is submitting the *Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for FY 2024–25*.

This report identifies revenues; expenditures at the program, component, and object levels; and fund balances for fiscal year (FY) 2024–25. Judicial Council staff compiled this information from data reported by the trial courts in FY 2024–25 fourth quarter Quarterly Financial Statements. For FY 2024–25, the trial courts reported revenues totaling \$3.5 billion, expenditures totaling \$3.6 billion, and fund balances totaling \$405 million (see Attachment A).

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, fund balances for government funds must be reported by classifications. Based on GASB Statement No. 54, the total fund balance of \$405 million was classified as follows: \$16.2 million nonspendable, \$151.2 million restricted, \$151.7 million committed, and \$85.9 million assigned.

Detailed program element and component definitions and information on the Judicial Council's fund balance policy are attached to the report (Attachments B and C, respectively).

If you have any questions related to this report, please contact Mr. Jason Lopez, director, Judicial Council Branch Accounting and Procurement, at 916-643-7063.

Sincerely,



Michelle Curran  
Administrative Director  
Judicial Council

MC/JL/sm

Enclosures

Cara L. Jenkins, Legislative Counsel

Erika Contreras, Secretary of the Senate

Eric Dang, Counsel, Office of Senate President pro Tempore Mike McGuire

Emelyn Rodriguez, General Counsel, Office of Assembly Speaker Robert Rivas

Shaun Naidu, Policy Consultant, Office of Assembly Speaker Robert Rivas

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Liah Burnley, Principal Consultant, Senate Appropriations Committee

Hans Hemann, Principal Consultant, Joint Legislative Budget Committee  
Eric Csizmar, Consultant, Senate Republican Policy Office  
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Morgan Branch, Consultant, Senate Republican Policy Office  
Alison Merrilees, Chief Counsel, Assembly Judiciary Committee  
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Cory T. Jasperson, Director, Governmental Affairs, Judicial Council  
Zlatko Theodorovic, Director, Budget Services, Judicial Council  
Jason Lopez, Director, Branch Accounting and Procurement, Judicial Council  
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**MS. MICHELLE CURRAN**  
*Administrative Director  
Judicial Council*

Report title: *Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for FY 2024–25*

Statutory citation: Government Code sections 68502.5(b) and 77202.5(b)

Date of report: December 23, 2025

The Judicial Council has submitted a report to the Legislature in accordance with Government Code sections 68502.5(b) and 77202.5(b). The following summary of the report is provided under the requirements of Government Code section 9795.

Under Government Code sections 68502.5(b) and 77202.5(b), the Judicial Council is required annually to submit to the Legislature a report that provides financial data—including fund sources, totals, and balances—for all individual courts. The report must be submitted by December 31 following the close of each fiscal year.

This report presents trial court financial information for fiscal year (FY) 2024–25, including revenues; expenditures at the program, component, and object levels; and fund balance constraints. Judicial Council staff compiled the data from the fourth quarter FY 2024–25 Quarterly Financial Statements submitted by the trial courts.

The full report can be accessed at [courts.ca.gov/news-reference/reports-publications/reports-legislature](http://courts.ca.gov/news-reference/reports-publications/reports-legislature). A printed copy of the report may be obtained by contacting Mr. Jason Lopez, director, Branch Accounting and Procurement, at 916-643-7063 or [Jason.Lopez@jud.ca.gov](mailto:Jason.Lopez@jud.ca.gov).

**Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for FY 2024–25 Total Revenues — All Funds**

Source: FY 2024–25 Quarterly Financial Statements (4th Quarter)

**Attachment A**  
**Page 1 of 6**

Court	State Financing Sources								Grants				
	Trial Court Trust Fund	Trial Court Improvement and Modernization Fund	Judges' Compensation	Court Interpreter	Civil Coordination Reimbursement	MOU Reimbursements	State Financing Sources, Other Miscellaneous	Total State Financing Sources	AB 1058 Commissioner / Facilitator	Other Judicial Council Grants	Non-Judicial Council Grants	Total Grants	
Alameda	\$ (92,035,582)	\$ (225,539)	\$ (601,055)	\$ (6,053,724)	\$ (1,222)	\$ (5,424,649)	\$ (4,503,030)	\$ (108,843,579)	\$ (2,173,991)	\$ (503,654)	\$ (2,200,787)	\$ (4,878,432)	
Alpine	(927,626)	(152)				(35,748)	(95,378)	(1,060,127)	(135,090)	(35,010)		(170,100)	
Amador	(3,290,919)	(5,127)			(65,955)		(491,908)	(292,879)	(4,146,788)	(286,433)	(211,955)	(1,307)	(499,696)
Butte	(14,598,078)	(26,137)	(80,077)	(236,351)		(2,046,669)	(683,865)	(17,671,177)	(99,509)	(1,850)		(101,359)	
Calaveras	(3,207,290)	(10,933)			-	(357,802)	(294,580)	(3,870,604)	(81,888)			(81,888)	
Colusa	(2,318,864)	(2,783)			(146,109)		(151,995)	(254,366)	(2,874,118)	(1,024,182)	(142,990)		(1,167,172)
Contra Costa	(52,527,711)	(147,559)	(345,916)	(3,253,807)		(5,101,912)	(2,865,559)	(64,242,463)	(107,625)			(107,625)	
Del Norte	(3,538,437)	(16,656)			(27,806)		(60,951)	(247,561)	(3,891,411)	(185,897)	(68,770)		(254,667)
El Dorado	(10,406,519)				(264,143)		(464,613)	(447,357)	(11,582,632)	(2,568,960)	(205,454)	(606,681)	(3,381,095)
Fresno	(63,409,654)	(96,154)	(422,233)	(2,980,524)		(6,089,089)	(5,440,887)	(78,438,542)	(149,814)	(23,124)		(172,938)	
Glenn	(3,048,804)	(3,669)			(131,427)		(463,769)	(263,553)	(3,911,221)	(202,855)	(78,801)		(281,656)
Humboldt	(8,799,899)	(17,235)			(144,744)		(1,206,620)	(160,467)	(10,328,965)	(302,542)			(302,542)
Imperial	(10,653,735)				(796,907)		(399,914)	(654,784)	(12,505,340)	(42,125)	(17,221)		(59,346)
Inyo	(2,645,839)	(2,421)			(81,523)		(221,384)	(446,084)	(3,397,250)	(1,736,999)			(1,736,999)
Kern	(64,137,113)	(122,831)			(4,112,853)		(7,762,103)	(5,751,666)	(81,886,566)	(377,508)	(37,614)		(415,121)
Kings	(10,287,898)	(19,335)			(745,129)		(1,250,025)	(335,266)	(12,637,653)	(173,843)			(173,843)
Lake	(5,077,739)	(8,595)			(192,722)		(221,169)	(209,123)	(5,709,349)	(98,058)	(18,485)		(116,543)
Lassen	(2,971,639)	(3,819)			(40,370)		(525,749)	(196,120)	(3,737,696)	(10,673,076)	(3,616,041)	(13,000)	(14,302,118)
Los Angeles	(742,548,301)	(1,258,368)	(128,238,496)	(40,117,349)	(700,804)	(29,397,075)	(33,702,161)	(975,962,554)	(374,489)	(23,584)		(398,073)	
Madera	(12,306,774)	(674,954)			(1,003,244)		(1,419,615)	(656,254)	(16,060,841)	(263,678)	(17,706)		(281,384)
Marin	(12,893,987)	(32,769)			(904,866)		(653,626)	(958,320)	(15,443,567)	(23,344)			(23,344)
Mariposa	(1,761,169)			(11,000)	(46,196)		(202,800)	(207,136)	(2,228,302)	(226,823)	(23,093)	(102,812)	(352,729)
Mendocino	(7,983,638)	(11,489)			(450,389)		(241,726)	(511,771)	(9,199,013)	(808,737)	(19,433)	(343,015)	(1,171,186)
Merced	(16,742,567)	(36,258)			(1,507,039)		(1,672,917)	(1,695,697)	(21,654,478)	(71,818)	(66,829)		(138,647)
Modoc	(1,289,661)	-			(15,966)		(129,799)	(231,967)	(1,667,394)	(56,328)			(56,328)
Mono	(2,300,491)	(1,696)	(10,789)	(83,483)		(80,007)	(246,324)	(2,722,790)	(635,906)	(18,664)		(654,571)	
Monterey	(27,130,020)	(96,494)	(142,490)	(1,755,990)		(1,677,739)	(960,088)	(31,762,821)	(186,486)	(4,400)		(190,886)	
Napa	(9,806,342)	(17,386)	(47,940)	(1,056,475)		(612,133)	(517,094)	(12,057,371)	(364,454)	(22,593)	(14,678)	(401,726)	
Nevada	(7,729,948)	(12,939)	(44,136)	(140,324)		(495,966)	(371,788)	(8,795,101)	(3,046,049)	(624,564)	(283,033)	(3,953,646)	
Orange	(195,666,550)	(403,178)	(385,257)	(9,196,623)	(20,574)	(19,322,547)	(10,192,139)	(235,186,869)	(357,548)			(357,548)	
Placer	(25,567,665)	(52,238)			(850,905)		(1,206,199)	(1,144,426)	(28,821,434)	(130,741)	(24,782)		(155,523)
Plumas	(1,347,465)				(3,277)		(111,618)	(124,862)	(1,587,223)	(2,751,860)	(64,136)	(47,400)	(2,863,396)
Riverside	(144,504,857)	(334,889)	(19,703,093)	(7,346,858)		(16,156,243)	(5,191,915)	(193,237,855)	(2,375,540)	(55,233)		(2,430,773)	
Sacramento	(110,134,373)	(201,385)	(622,299)	(5,326,277)	(12,795)	(2,417,160)	(6,062,991)	(124,777,280)	(180,970)	(28,180)		(209,151)	
San Benito	(4,741,353)	(8,342)	-	(153,641)		(169,481)	(326,900)	(5,399,717)	(4,236,199)	(133,101)	(582,175)	(4,951,474)	
San Bernardino	(144,860,827)	(278,980)	(763,717)	(6,501,169)		(20,253,782)	(5,518,858)	(178,177,334)	(4,107,049)	(1,278,729)	(8,873)	(5,394,650)	
San Diego	(183,893,481)	(420,173)			(7,087,347)	(18,013)	(9,269,305)	(7,627,366)	(208,315,685)	(1,097,325)	(1,606,603)	(1,010,734)	(3,714,662)
San Francisco	(60,973,087)	-	(426,581)	(6,196,845)	(96,134)	(6,945,416)	(7,046,904)	(81,684,967)	(1,081,449)	(390,183)	(1,527,142)	(2,998,774)	
San Joaquin	(42,512,629)	(100,180)			(2,743,845)		(1,874,086)	(2,238,038)	(49,468,779)	(182,669)	(235,373)		(418,043)
San Luis Obispo	(19,004,163)	(35,714)	(93,773)	(918,138)		(1,709,457)	(830,202)	(22,591,448)	(676,440)	(1,463,448)	(539,672)	(2,679,560)	
San Mateo	(46,831,356)	(118,017)	(261,061)	(3,722,374)		(1,863,596)	(3,265,590)	(56,061,994)	(755,621)	(101,871)	(3,194)	(860,886)	
Santa Barbara	(27,693,298)	(56,604)	(179,857)	(3,716,610)		(1,707,299)	(2,688,116)	(36,041,784)	(2,115,403)	(2,183,179)	(339,529)	(4,638,112)	
Santa Clara	(98,463,790)	(242,933)	(667,896)	(8,916,270)		(3,299,107)	(6,659,662)	(118,249,658)	(351,013)	(98,311)	(97,822)	(547,145)	
Santa Cruz	(16,879,932)	(33,857)			(1,053,698)		(465,747)	(877,968)	(19,311,202)	(582,718)	(89,521)		(672,240)
Shasta	(21,066,195)	(23,077)		(75,206)	(437,550)		(1,700,739)	(471,217)	(23,773,985)	(11,112)	(17,544)		(28,657)
Sierra	(942,498)	-			(719)		(106,132)	(171,916)	(1,221,265)	(159,574)	(17,000)		(176,574)
Siskiyou	(4,546,594)	(5,591)	(22,067)	(74,889)		(441,313)	(265,826)	(5,356,281)	(767,625)	(382,608)	(679,505)	(1,829,738)	
Solano	(30,336,874)	(57,619)	(189,340)	(1,219,848)		(906,112)	(1,298,499)	(34,008,2					

**Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for FY 2024–25 Total Revenues — All Funds**

Source: FY 2024–25 Quarterly Financial Statements (4th Quarter)

**Attachment A**  
**Page 2 of 6**

Court	Other Financing Sources												Total	
	Interest Income	Investment Income	Donations	Local Fees	Non-Fee Revenues	Enhanced Collections	Escheatment	Prior Year Revenue	County Program – Restricted	Reimbursement Other	Sale of Fixed Assets	Other Financing Sources, Other Miscellaneous	Total Other Financing Sources	
Alameda	\$ (1,642,117)	\$ -	\$ (3,186,853)	\$ (98,825)	\$ (1,614,757)	\$ (20,034)	\$ (110,826)	\$ (443,600)	\$ (477,906)	\$ -	\$ (98,399)	\$ (7,693,316)	\$ (121,415,327)	
Alpine	(36,102)					(17,256)		(60,031)				(11,235)	(124,624)	\$ (1,184,751)
Amador	(120,311)			(66,073)	(4,250)	(220,522)	(1,600)	296,320		(587)		(383)	(117,406)	\$ (4,434,294)
Butte	(328,255)			(5,433)	(17,900)	(422,698)		(5,296)	(42,201)	(575,867)		(7,705)	(1,405,354)	\$ (19,576,226)
Calaveras	(95,989)			(4,255)		(120,302)		41,478				(1,887)	(180,955)	\$ (4,152,918)
Colusa	(85,249)			(2,550)		(678)		(60)				(187)	(88,724)	\$ (3,044,730)
Contra Costa	(1,153,846)			(236,964)		(1,247,726)	(189,057)	(34,664)	(310,991)	(33,782)		(57,381)	(3,264,410)	\$ (68,674,045)
Del Norte	(79,648)			(4,382)	(1,320)	(219,863)		49,109		(375)		(25)	(256,504)	\$ (4,255,541)
El Dorado	(126,009)			(30,328)	(9,110)	(261,778)		(16,789)	(32,533)	(1,749)		(5,339)	(483,636)	\$ (12,320,935)
Fresno	(1,129,512)			(101,000)		(802,960)		3,813	(249,756)	(407,710)	(6,262)	(236,849)	(2,930,236)	\$ (84,749,873)
Glenn	(86,308)			(23,572)		(453,807)		(17,188)	(192)	(4,008)			(585,075)	\$ (4,669,234)
Humboldt	(97,586)			(18,221)	(25,537)			(348)	(1,190)	(5,070)		(2,026)	(149,979)	\$ (10,760,599)
Imperial	(185,060)			(138,157)	(7,563)	(740,296)	(8,262)	(41,041)	(154,020)	(873,338)		(61,843)	(2,209,579)	\$ (15,017,461)
Inyo	(52,966)			(50,066)		(109,703)	(72)	(12,164)	(96,753)			(6,060)	(327,783)	\$ (3,784,379)
Kern	(971,074)			(145,177)	(28,406)	(4,206,000)	(43,235)	(9,069)	(228,788)	(1,313,625)		(11,857,718)	(18,803,091)	\$ (102,426,656)
Kings	(188,809)			(41,749)		(5,129)		(48,048)	(81,867)			(553)	(366,156)	\$ (13,418,930)
Lake	(99,295)			(12,148)	(1,059)		(964)	(504)	(766)			(36)	(114,771)	\$ (5,997,963)
Lassen	(42,662)			(1,135)		(97,065)		51,847		(121,891)			(210,905)	\$ (4,065,144)
Los Angeles	(12,768,297)		(2,399)	(40,370,178)	(3,081,540)		(143,007)	(585,746)	(2,036,005)	(11,529,326)		(14,498)	(70,530,995)	\$ (1,060,795,667)
Madera	(184,515)			(42,168)			(319,355)	(14,058)	(888)	(294,784)		(433)	(856,200)	\$ (17,315,114)
Marin	(235,197)			(475,728)	(10,630)	(153,430)		(36,223)	(6,792)	(16,360)		(2,056)	(936,417)	\$ (16,661,368)
Mariposa	(53,710)			(2,536)		(142,168)		(1,016)	(35)	-		(4)	(199,469)	\$ (2,451,114)
Mendocino	(167,373)			(307,410)	(3,335)	(363,489)		5,488	(159,687)			(1,719)	(997,526)	\$ (10,549,268)
Merced	(306,801)			(68,833)	(18,042)	(535,735)		(20,801)	(95,266)	(22,440)		(741)	(1,068,659)	\$ (23,894,323)
Modoc	(28,122)				(363)	(88,586)		(1,241)	(88)	(25,292)			(143,692)	\$ (1,949,733)
Mono	(65,394)			(38,933)		(58,873)	(1,001)	(21,693)	(7,953)	(2,079)	(9,010)	-	(204,936)	\$ (2,984,053)
Monterey	(521,576)			(145,096)	(876)	(130,535)	(14,842)	(275,946)	(76,935)	(15,032)		(69,975)	(1,250,815)	\$ (33,668,207)
Napa	(160,998)			(105,361)	(191,237)		(8,891)	(467,798)	(22,744)	(49,503)			(1,006,531)	\$ (13,254,788)
Nevada	(126,275)			(3,831)	(20,568)	(233,963)	(22,862)	(7,528)	(46,553)	(22,510)		(3,010)	(487,099)	\$ (9,683,926)
Orange	(2,967,803)			(3,832,601)	(339,359)	(5,699,817)		(1,568,394)	(10,302,971)	(6,083,565)		(48,181)	(30,842,690)	\$ (269,983,205)
Placer	(612,582)			(98,140)	(24,196)			(528,630)	(4,949)	(1,266,742)		(4,007)	(2,539,246)	\$ (31,718,227)
Plumas	(86,150)			(729)				(14,160)		(1,886)		(716)	(103,641)	\$ (1,846,387)
Riverside	(2,257,115)			(3,497,749)	(98,474)	(11,437,946)	(312,870)	(336,438)	(276,589)	(5,709,755)	(135,125)	(18,108)	(24,080,170)	\$ (220,181,422)
Sacramento	(1,658,497)			(817,781)	(5,435)	(134,282)	(1,045)	(240,325)	(1,037,008)	(1,224,326)		(139,298)	(5,257,997)	\$ (132,466,050)
San Benito	(59,847)			(3,671)				100,390	(287,843)			(2,959)	(253,931)	\$ (5,862,798)
San Bernardino	(2,342,786)		(1)	(1,223,551)	(686,929)	(445,934)		171,880	(438,594)	(226,454)	(4,000)	(72,049)	(5,268,417)	\$ (188,397,225)
San Diego	(3,032,450)			(2,598,758)	(93,731)	(6,394,083)	(10,530)	21,621	(3,792,269)	(918,318)		(41,421)	(16,859,940)	\$ (230,570,275)
San Francisco	(579,529)			(62,476)	(1,054)	(2,171,279)		(1,157,123)	(1,637,911)	(2,829,416)		(70,137)	(8,508,925)	\$ (93,908,554)
San Joaquin	(1,103,054)			(66,073)		(158,745)		(8,453)	(2,290,579)	(291,302)		(17,958)	(3,936,164)	\$ (56,403,716)
San Luis Obispo	(322,396)			(251,729)	(22,114)	(272,557)		43,954	(43,821)	(184,560)		(26)	(1,053,248)	\$ (24,062,739)
San Mateo	(831,248)			(631,430)	(73)	(1,110,820)		(882,691)	(263,351)	(488,608)		(18,471)	(4,226,691)	\$ (62,968,245)
Santa Barbara	(343,123)			(138,819)		(943,967)		(16,327)	(248,852)	(220,643)		(9,488)	(1,921,219)	\$ (38,823,689)
Santa Clara	(1,802,832)		(22,521)	(447,997)		(904,197)	(34,073)	(45,856)	(393,242)	(2,188,394)		(18,105)	(5,857,216)	\$ (128,744,986)
Santa Cruz	(232,458)			(65,918)		(212,651)		17,606	(42,434)	(76,490)		(1,413)	(613,759)	\$ (20,472,106)
Shasta	(166,332)			(34,560)		(1,418,371)		93,409	(968,372)	(29,389)		(17,096)	(2,540,711)	\$ (26,986,936)
Sierra	(27,593)			(336)		(18,507)	(468)	39,201		(14,264)			(21,967)	\$ (1,271,888)
Siskiyou	(75,158)			(6,769)		(317,434)		(5,287)	(15,644)	(923)		(18)	(421,233)	\$ (5,954,088)
Solano	(510,098)			(344,792)	(38,355)	(88,423)		(1,652)	(711,440)	(44,056)		(5,011)	(1,743,826)	\$ (37,581,856)
Sonoma	(572,173)			(146,814)		-		(824,033)	(6,416)	(60,593)		(20,036)	(1,630,067)	\$ (38,420,022)
Stanislaus	(496,781)													

**Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for FY 2024–25 Total Expenditures by Component or Element — All Funds**

Source: FY 2024–25 Quarterly Financial Statements (4th Quarter)

**Attachment A**  
**Page 3 of 6**

Court	Court Operations Programs										Non-Court Operations Programs		
	Unassigned	Judges and Courtroom Support	Criminal	Civil	Family and Children	Other Court Operations	Court Interpreters	Jury Services	Security	Total Court Operations Program	Enhanced Collections	Other Non-Court Operations	Total Non-Court Operations Program
Alameda	\$ -	\$ 29,629,995	\$ 16,467,621	\$ 7,262,777	\$ 19,574,625	\$ 2,992,156	\$ 6,324,804	\$ 3,511,316	\$ 3,914,536	\$ 89,677,829	\$ 1,616,240	\$ 428,311	\$ 2,044,551
Alpine		607,644		-	36,122	26,477	1,395	23,575	57	695,270	20,497		20,497
Amador		708,106	546,622	476,876	450,387	129,600	69,896	125,648	6,737	2,513,872	220,522		220,522
Butte		4,446,298	1,413,903	574,461	3,838,845	1,062,833	303,001	173,915	484,985	12,298,240	554,938	978,523	1,533,460
Calaveras		1,013,152	610,898	362,265	648,559	212,121	(34,944)	24,699	852	2,837,602	121,145	702	121,847
Colusa		352,179	433,839	113,101	384,066	495,137	185,775	3,377		1,967,475	1,570		1,570
Contra Costa		14,000,183	6,771,796	5,583,087	10,730,553	4,706,071	3,268,942	1,532,119	126,823	46,719,574	1,247,726		1,247,726
Del Norte		1,661,214	265,437	341,740	261,789	358,614	22,241	13,951	7,202	2,932,189	228,202		228,202
El Dorado		2,153,280	2,004,853	494,081	1,991,509	585,378	284,701	323,014	18,070	7,854,885	296,097	461,205	757,301
Fresno		20,351,522	16,391,994	4,718,090	15,794,572	3,992,431	3,034,509	1,736,099	428,331	66,447,548	803,184		803,184
Glenn		684,614	309,662	123,239	624,135	150,080	168,270	34,395	1,159	2,095,556	372,739	124,673	497,412
Humboldt		4,084,436		505,939	923,172	2,873,482	150,584	346,474	181,611	9,065,699			
Imperial		3,156,713	2,013,629	999,934	1,051,685	774,783	825,590	398,073	869,867	10,090,273	755,703	381,752	1,137,455
Inyo		832,644	512,245	75,061	614,568	74,226	78,386	69,914	150,925	2,407,968	109,497	112,760	222,257
Kern		23,846,324	8,756,615	4,629,222	15,572,499	6,529,445	4,087,926	1,569,624	109,165	65,100,820	4,211,124	14,303,510	18,514,635
Kings		4,249,773	1,793,453	1,250,994	1,674,952	82,293	772,282	158,999	275,492	10,258,238	5,118	13,459	18,578
Lake		636,868	282,220	30,282	543,835	2,362,612	232,023	14,215	275,711	4,377,767		363	363
Lassen		1,184,271	592,868	158,418	417,535	304,434	40,253	64,723	1,024	2,763,527	94,137	71,500	165,637
Los Angeles		366,532,287	99,520,056	45,262,421	103,293,995	38,314,034	52,025,938	17,794,729	21,964,102	744,707,562			
Madera		4,814,215	1,668,530	1,601,246	2,741,610	190,565	1,035,089	503,304	528,670	13,083,228			
Marin		5,038,631	1,340,624	1,263,047	2,119,943	294,671	933,087	260,199		11,250,202			
Mariposa		341,527	448,208	79,787	213,309	629,337	47,774	25,422	8,153	1,793,517	116,630	2,405	119,035
Mendocino		1,950,273	1,470,840	825,758	988,952	1,195,746	452,112	282,499	58,869	7,225,048	363,489		
Merced		5,185,131	2,053,935	1,070,108	3,349,093	530,315	1,546,511	274,397	3,987	14,013,476	535,785	24,877	560,662
Modoc		410,170	364,249	114,201	312,820	1,028	18,367	13,376	512	1,234,723	88,586	3,000	91,586
Mono		(104,867)	932,127	283,927	247,497		83,164	66,927	16,993	1,525,768	58,558	4,063	62,621
Monterey		6,344,265	5,427,165	709,216	3,972,897	3,334,377	1,808,954	787,085	680,938	23,064,897	140,524	552,450	692,974
Napa		4,083,076	1,361,915	592,203	1,546,006	69,375	1,154,161	245,652	261,594	9,313,981	6,268	1,862	8,130
Nevada		1,229,646	2,040,876	857,045	1,575,177	3,907	140,324	257,545	562,032	6,666,551	199,018	1,669	200,687
Orange		94,475,351	24,033,729	8,909,416	35,261,189	32,054,465	10,332,475	3,323,745	2,496,045	210,886,415	5,715,143	3,085,231	8,800,375
Placer		9,499,964	2,982,682	1,108,108	4,893,465	613,636	891,579	706,516	2,687	20,698,637			
Plumas		308,310	455,116	67,933	298,479	101,040	4,922	7,625	1,823	1,245,247			
Riverside		69,950,954	26,293,992	13,496,105	42,080,795	-	8,335,352	3,999,761	3,639,127	167,796,087	11,268,179	469	11,268,648
Sacramento		46,017,424	16,546,472	6,900,056	17,353,122	6,910,815	5,622,424	1,503,317	1,061,980	101,915,609	227,996	291,095	519,091
San Benito		1,282,257	555,488	259,548	1,200,277	122,693	163,989	8,902		3,593,155		437,778	437,778
San Bernardino		48,743,862	15,760,057	6,931,135	37,832,196	18,941,350	6,604,894	4,225,219	6,176,835	145,215,549	387,460	460,842	848,302
San Diego		77,010,955	30,027,417	8,588,619	35,897,648	1,454,513	7,150,780	2,310,319	1,381,769	163,822,020	10,073,612	6,056,895	16,130,507
San Francisco		28,141,136	11,754,571	7,514,152	13,527,711	4,086,386	5,988,311	3,517,957	52,813	74,583,036	2,171,279	21,701	2,192,980
San Joaquin		17,539,864	11,914,146	2,979,598	7,541,625	2,009,176	3,214,817	1,217,732	1,756,649	48,173,607	158,745	275,041	433,786
San Luis Obispo		8,781,219	2,474,611	1,755,203	2,577,818	219,628	961,752	515,768		17,286,000	246,517		246,517
San Mateo		20,055,575	4,307,759	4,390,008	6,693,129		3,730,139	1,250,169	469,268	40,896,047	1,110,820	768	1,111,587
Santa Barbara		9,166,413	4,062,231	3,335,308	3,503,153	2,759,173	3,419,330	1,176,913	1,222,576	28,645,095	1,074,783	1,097,838	2,172,621
Santa Clara		26,063,765	21,039,859	9,229,227	19,242,695	2,226,796	9,163,121	2,077,250	798,956	89,841,669	703,136	2,572,289	

**Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for FY 2024–25 Total Expenditures by Component or Element — All Funds**  
 Source: FY 2024–25 Quarterly Financial Statements (4th Quarter)

Court	Court Administration Programs						Total
	Executive Office	Fiscal Services	Human Resources	Business and Facility Services	Information Technology	Total Court Administration Program	
Alameda	\$ 2,923,280	\$ 5,047,853	\$ 4,281,971	\$ 7,253,714	\$ 15,244,215	\$ 34,751,032	\$ 126,473,411
Alpine	23,575	85,810	50,984	43,810	144,832	349,011	\$ 1,064,777
Amador	321,336	814,451	42,137	351,504	642,581	2,172,008	\$ 4,906,402
Butte	428,757	965,890	1,118,707	3,982,923	1,549,813	8,046,091	\$ 21,877,792
Calaveras	262,086	182,063	135,159	173,172	845,724	1,598,205	\$ 4,557,654
Colusa	144,342	258,912	120,734	152,260	610,944	1,287,193	\$ 3,256,238
Contra Costa	1,313,180	5,054,629	2,620,672	1,621,066	10,207,420	20,816,968	\$ 68,784,267
Del Norte	303,484	275,010	146,153	60,731	344,336	1,129,714	\$ 4,290,105
El Dorado	812,189	428,069	(1,490,633)	741,180	1,984,875	2,475,680	\$ 11,087,866
Fresno	3,318,398	2,776,461	1,718,952	2,736,854	6,624,708	17,175,373	\$ 84,426,104
Glenn	52,678	120,888	1,015,546	372,223	547,061	2,108,396	\$ 4,701,364
Humboldt	257,060	465,821	526,279	187,175	715,268	2,151,602	\$ 11,217,301
Imperial	591,448	797,562	851,724	1,095,442	1,110,358	4,446,534	\$ 15,674,262
Inyo	116,235	204,883	363,670	164,302	429,982	1,279,071	\$ 3,909,296
Kern	4,142,213	1,917,038	2,203,578	3,583,472	8,260,346	20,106,648	\$ 103,722,103
Kings	675,194	290,167	410,497	1,156,597	1,291,588	3,824,043	\$ 14,100,859
Lake	314,273	256,913	110,996	261,434	655,683	1,599,298	\$ 5,977,428
Lassen	224,100	219,935	179,039	167,857	385,339	1,176,269	\$ 4,105,433
Los Angeles	42,198,827	44,547,536	26,173,503	97,851,203	136,115,425	346,886,493	\$ 1,091,594,056
Madera	993,228	330,124	386,250	460,425	2,064,317	4,234,344	\$ 17,317,572
Marin	726,062	1,219,270	1,501,821	534,862	2,651,103	6,633,118	\$ 17,883,320
Mariposa	175,128	165,289	10,428	116,633	222,687	690,165	\$ 2,602,717
Mendocino	577,567	500,397	29,505	32,168	1,419,035	2,558,672	\$ 10,147,210
Merced	291,663	1,461,046	2,973,873	2,768,095	2,176,301	9,670,978	\$ 24,245,116
Modoc	225,786	105,721	14,927	41,636	226,510	614,581	\$ 1,940,890
Mono	232,532	334,717	79,421	168,584	369,593	1,184,847	\$ 2,773,236
Monterey	1,623,197	1,168,903	1,273,804	1,580,112	5,640,973	11,286,989	\$ 35,044,860
Napa	766,283	610,293	721,917	247,517	1,413,628	3,759,638	\$ 13,081,749
Nevada	679,214	422,901	703,614	111,467	824,578	2,741,774	\$ 9,609,012
Orange	576,810	7,810,776	8,828,062	17,466,909	18,515,332	53,197,889	\$ 272,884,679
Placer	1,215,610	1,174,836	670,842	3,864,745	3,223,144	10,149,177	\$ 30,847,814
Plumas	159,268	168,739	105,185	16,667	171,373	621,232	\$ 1,866,480
Riverside	1,163,486	4,385,898	8,740,939	12,648,249	13,153,464	40,092,036	\$ 219,156,771
Sacramento	1,906,192	3,724,129	3,021,125	6,033,585	19,246,748	33,931,779	\$ 136,366,479
San Benito	745,496	382,273	142,621	364,879	793,435	2,428,704	\$ 6,459,637
San Bernardino	5,815,860	4,188,309	6,074,134	15,759,170	18,418,652	50,256,125	\$ 196,319,976
San Diego	5,542,188	6,268,742	5,048,524	10,513,959	28,882,127	56,255,540	\$ 236,208,066
San Francisco	1,781,381	2,094,648	4,347,905	3,765,509	8,736,025	20,725,468	\$ 97,501,484
San Joaquin	801,874	1,851,791	699,141	2,939,465	4,707,157	10,999,428	\$ 59,606,821
San Luis Obispo	1,575,154	614,322	908,682	322,643	3,158,299	6,579,100	\$ 24,111,616
San Mateo	6,687,029	2,769,639	1,545,673	4,481,397	5,674,945	21,158,682	\$ 63,166,317
Santa Barbara	955,303	1,286,661	900,423	828,482	3,940,086	7,910,954	\$ 38,728,670
Santa Clara	2,398,098	4,457,609	7,106,914	9,907,463	14,368,078	38,238,162	\$ 131,355,256
Santa Cruz	541,892	508,347	603,179	589,615	2,461,696	4,704,730	\$ 20,272,687
Shasta	855,070	837,006	658,631	1,968,460	1,816,401	6,135,567	\$ 27,317,448
Sierra	99,207	147,182	53,463	281,453	219,284	800,589	\$ 1,695,380
Siskiyou	600,434	219,119	407,525	422,834	415,330	2,065,243	\$ 6,030,701
Solano	880,860	1,440,397	970,172	1,069,749	2,650,773	7,011,950	\$ 38,151,013
Sonoma	783,393	1,035,907	2,661,137	183,705	2,124,855	6,788,996	\$ 37,431,328
Stanislaus	794,645	1,419,223	1,072,684	2,470,824	4,985,233	10,742,609	\$ 40,801,008
Sutter	562,090	612,590	401,728	542,624	2,103,120	4,222,152	\$ 11,670,823
Tehama	411,053	600,124	147,144	127,004	825,143	2,110,469	\$ 7,343,060
Trinity	145,245	206,975	281,325	59,236	238,496	931,277	\$ 2,751,473
Tulare	1,757,896	1,540,647	896,541	684,235	4,112,769	8,992,087	\$ 46,128,102
Tuolumne	198,146	442,190	299,473	67,294	327,164	1,334,266	\$ 7,152,544
Ventura	2,297,461	3,102,920	1,941,070	2,458,207	3,801,407	13,601,066	\$ 59,844,282
Yolo	3,103,555	709,864	726,052	572,351	1,229,799	6,341,652	\$ 22,178,862
Yuba	232,529	464,852	1,338,615	94,584	813,540	2,944,119	\$ 8,293,923
<b>Total</b>	<b>\$ 109,300,566.38</b>	<b>\$ 125,494,266.32</b>	<b>\$ 108,874,137.14</b>	<b>\$ 228,523,715.38</b>	<b>\$ 375,833,097.98</b>	<b>\$ 948,025,783.20</b>	<b>\$ 3,572,015,098.67</b>

## Total Expenditures by Component or Element — All Funds

Source: FY 2024–25 Quarterly Financial Statements (4th Quarter)

Court	Personnel Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Prior Year Expense Adjustments	Total
Alameda	\$ 98,194,201	\$ 25,681,084	\$ 2,420,069	\$ -	\$ 178,057	\$ 126,473,411
Alpine	734,557	331,654			(1,433)	\$ 1,064,777
Amador	3,511,694	1,293,400	4,201		97,107	\$ 4,906,402
Butte	13,415,805	8,418,169	47,131		(3,313)	\$ 21,877,792
Calaveras	2,923,117	1,625,309	13,189		(3,962)	\$ 4,557,654
Colusa	1,962,052	1,296,495	1,169		(3,479)	\$ 3,256,238
Contra Costa	49,636,283	18,393,098	724,692		30,194	\$ 68,784,267
Del Norte	2,983,521	1,294,913	2,538		9,133	\$ 4,290,105
El Dorado	7,628,710	3,281,188	229,452		(51,484)	\$ 11,087,866
Fresno	65,538,296	17,760,026	1,139,384		(11,602)	\$ 84,426,104
Glenn	2,774,283	1,969,936	4,151		(47,007)	\$ 4,701,364
Humboldt	8,717,514	2,413,081	85,011		1,695	\$ 11,217,301
Imperial	9,399,862	6,122,096	144,555		7,749	\$ 15,674,262
Inyo	2,504,741	1,390,222	16,737		(2,404)	\$ 3,909,296
Kern	71,386,527	22,355,567	10,577,212		(597,203)	\$ 103,722,103
Kings	10,438,793	3,524,034	47,278	92,691	(1,937)	\$ 14,100,859
Lake	3,835,093	2,128,464	14,215		(344)	\$ 5,977,428
Lassen	2,407,801	1,691,518	6,798		(684)	\$ 4,105,433
Los Angeles	843,024,975	250,993,809	4,131,885		(6,556,612)	\$ 1,091,594,056
Madera	12,460,825	4,761,197	97,070		(1,520)	\$ 17,317,572
Marin	14,682,346	3,221,926	50,488		(71,439)	\$ 17,883,320
Mariposa	1,803,780	792,360	5,173		1,404	\$ 2,602,717
Mendocino	7,403,711	2,700,535	43,249		(285)	\$ 10,147,210
Merced	17,294,806	6,430,882	548,764		(29,335)	\$ 24,245,116
Modoc	1,181,703	757,938			1,249	\$ 1,940,890
Mono	1,789,336	965,602	4,737		13,561	\$ 2,773,236
Monterey	25,225,885	9,408,783	378,425		31,766	\$ 35,044,860
Napa	9,197,545	3,865,805	26,483		(8,084)	\$ 13,081,749
Nevada	7,650,011	1,941,078	15,884		2,039	\$ 9,609,012
Orange	215,080,036	57,000,470	885,714		(81,541)	\$ 272,884,679
Placer	24,954,777	5,742,992	130,360		19,685	\$ 30,847,814
Plumas	1,191,670	792,522	145		(117,858)	\$ 1,866,480
Riverside	171,509,209	46,310,770	1,440,310		(103,519)	\$ 219,156,771
Sacramento	112,635,318	22,831,848	718,078		181,235	\$ 136,366,479
San Benito	4,890,072	1,393,146	2,614	172,991	815	\$ 6,459,637
San Bernardino	140,709,536	52,741,877	2,993,221		(124,658)	\$ 196,319,976
San Diego	185,473,863	48,931,226	1,523,140		279,837	\$ 236,208,066
San Francisco	70,837,372	25,671,774	1,144,536		(152,198)	\$ 97,501,484
San Joaquin	46,034,282	12,912,253	450,092		210,195	\$ 59,606,821
San Luis Obispo	19,392,907	4,560,451	155,161		3,097	\$ 24,111,616
San Mateo	46,680,782	16,041,681	321,644		122,210	\$ 63,166,317
Santa Barbara	29,530,817	8,992,067	201,342		4,444	\$ 38,728,670
Santa Clara	94,595,075	31,712,920	1,055,953	4,031,257	(39,949)	\$ 131,355,256
Santa Cruz	16,254,247	3,869,570	136,787		12,082	\$ 20,272,687
Shasta	22,289,463	4,564,817	464,757		(1,590)	\$ 27,317,448
Sierra	1,003,772	686,621	150		4,837	\$ 1,695,380
Siskiyou	4,712,230	1,281,328	44,793		(7,650)	\$ 6,030,701
Solano	31,294,104	6,586,623	276,457		(6,170)	\$ 38,151,013
Sonoma	29,237,172	7,947,023	215,706		31,427	\$ 37,431,328
Stanislaus	30,623,246	9,943,027	262,490		(27,755)	\$ 40,801,008
Sutter	7,761,859	3,690,870	6,176	176,944	34,975	\$ 11,670,823
Tehama	5,217,897	2,113,902	2,585		8,676	\$ 7,343,060
Trinity	1,885,365	846,571	10,181		9,356	\$ 2,751,473
Tulare	32,842,009	13,142,480	132,588		11,025	\$ 46,128,102
Tuolumne	5,143,079	1,994,807	14,829		(170)	\$ 7,152,544
Ventura	42,660,052	16,684,738	478,113		21,380	\$ 59,844,282
Yolo	16,808,524	5,153,840	230,961		(14,464)	\$ 22,178,862
Yuba	6,380,758	1,897,418	10,631		5,117	\$ 8,293,923
<b>Total</b>	<b>\$ 2,717,337,265</b>	<b>\$ 822,849,798</b>	<b>\$ 34,089,455</b>	<b>\$ 4,473,883</b>	<b>\$ (6,735,302)</b>	<b>\$ 3,572,015,099</b>

## Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for FY 2024–25

## Constraints on Ending FY 2023–24 Total Fund Balances

Source: FY 2024–25 Quarterly Financial Statements (4th Quarter)

Attachment A

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Court	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
Alameda	\$ -	\$ 2,201,240	\$ 2,278,106	\$ 3,012,331	\$ -	\$ 7,491,677
Alpine	139,151	62,170	5,906	32,121	-	\$ 239,348
Amador		1,004,626	180,887	150,119	-	\$ 1,335,633
Butte	24,987	559,733	1,018,030	570,726	-	\$ 2,173,476
Calaveras	279,333	314,975	76,121	134,035	-	\$ 804,464
Colusa	389,601	381,491	554,628	-	-	\$ 1,325,719
Contra Costa	18,129	1,886,165	5,659,937	1,945,183	-	\$ 9,509,414
Del Norte	-	665,325	79,614	129,700	-	\$ 874,638
El Dorado	136,996	448,649	800,349	356,147	-	\$ 1,742,142
Fresno	-	1,179,701	3,322,969	2,493,677	-	\$ 6,996,347
Glenn		327,840	148,845	138,795	-	\$ 615,480
Humboldt	6,729	118,640	-	45,053	-	\$ 170,421
Imperial	236,548	1,458,783	191,278	200,011	-	\$ 2,086,620
Inyo	-	396,726	-	1,879	-	\$ 398,604
Kern	206,088	4,331,407	2,080,936	2,436,752	-	\$ 9,055,184
Kings	165,316	491,756	206,000	428,648	-	\$ 1,291,720
Lake	-	660,137	228,565	182,390	-	\$ 1,071,092
Lassen	-	144,530	-	31,891	-	\$ 176,421
Los Angeles	5,349,048	48,462,733	109,536,373	29,515,898	-	\$ 192,864,052
Madera	-	492,187	274,754	484,265	-	\$ 1,251,205
Marin	57,973	849,615	4,470	153,873	-	\$ 1,065,931
Mariposa	238,169	63,587	65,905	6,513	-	\$ 374,174
Mendocino	-	858,436	305,116	218,673	-	\$ 1,382,225
Merced	-	3,238,156	104,029	651,719	-	\$ 3,993,905
Modoc		109,378	-	58,227	-	\$ 167,604
Mono	58,673	169,840	385,035	94,480	-	\$ 708,028
Monterey	4,955	1,446,111	1,153,121	1,034,508	-	\$ 3,638,695
Napa	3,697	1,043,108	158,064	54,223	-	\$ 1,259,091
Nevada	645	619,956	-	224,838	-	\$ 845,440
Orange	145,969	8,349,128	3,673,197	7,926,724	-	\$ 20,095,018
Placer	3,046,977	3,391,903	770,251	-	-	\$ 7,209,130
Plumas	306,092	336,398	4,362	55,261	-	\$ 702,113
Riverside	-	7,482,738	1,879,518	6,572,306	-	\$ 15,934,562
Sacramento	-	4,832,436	755,242	2,582,415	-	\$ 8,170,093
San Benito	7,942	54,040	66,150	45,211	-	\$ 173,343
San Bernardino	348,007	8,427,124	4,116,071	5,848,885	-	\$ 18,740,087
San Diego	305,229	15,914,704	1,227,699	1,126,537	-	\$ 18,574,169
San Francisco	5,000	1,067,987	1,000	59,059	-	\$ 1,133,046
San Joaquin	565,292	7,380,657	1,211,793	1,803,408	-	\$ 10,961,151
San Luis Obispo	-	2,446,196	40,378	570,236	-	\$ 3,056,810
San Mateo	689,140	754,034	2,500	1,614,028	-	\$ 3,059,703
Santa Barbara	44,615	1,540,295	42,095	333,872	-	\$ 1,960,878
Santa Clara	553,481	1,709,123	5,112,206	3,447,682	-	\$ 10,822,492
Santa Cruz	-	1,117,778	135,558	497,925	-	\$ 1,751,261
Shasta	124	681,344	80,126	598,454	-	\$ 1,360,048
Sierra	-	6,764	-	-	-	\$ 6,764
Siskiyou	795	379,790		135,160	-	\$ 515,745
Solano	144,003	1,791,294	558,805	1,027,626	-	\$ 3,521,729
Sonoma	560,337	2,917,564	1,345,935	1,123,317	-	\$ 5,947,153
Stanislaus	1,090,606	934,668	106,199	1,224,226	-	\$ 3,355,699
Sutter	121,602	548,093	6,355	338,080	-	\$ 1,014,130
Tehama	-	783,950	101,622	219,598	-	\$ 1,105,170
Trinity	6,233	416,413	-	81,408	-	\$ 504,054
Tulare	511,652	1,256,044	1,635,823	1,289,106	-	\$ 4,692,625
Tuolumne		143,211	31,342	4,252	-	\$ 178,805
Ventura	405,232	1,659,614	699	1,771,320	-	\$ 3,836,865
Yolo	-	564,256	23,938	628,503	-	\$ 1,216,697
Yuba	60,971	290,103	-	180,909	-	\$ 531,983
<b>Total</b>	<b>\$ 16,235,340</b>	<b>\$ 151,164,653</b>	<b>\$ 151,747,903</b>	<b>\$ 85,892,180</b>	<b>-</b>	<b>\$ 405,040,076</b>

### Element and Component Definitions

<b>Element and Component</b>	<b>Definitions</b>
Judges and Courtroom Support	<p>Includes salaries, benefits, and public agency retirement contributions for the following:</p> <ul style="list-style-type: none"> <li>▪ Judges</li> <li>▪ Temporary judges</li> <li>▪ Subordinate judicial officers (i.e., court commissioners, referees, and hearing officers)</li> </ul> <p>Includes costs related to the assignment of active and retired judges (assigned judges) to expedite judicial business and to equalize judicial workload.</p> <p>Includes salaries, benefits, and other resource costs of personnel that directly support case adjudication as follows:</p> <ul style="list-style-type: none"> <li>▪ Courtroom clerks</li> <li>▪ Secretarial support</li> <li>▪ Attorneys providing legal research and other legal services to support case adjudication</li> <li>▪ Court reporters, including transcript costs</li> <li>▪ Court attendants providing in-courthouse custody to secure housing and movement of prisoners within the courtroom and court facility.</li> </ul> <p>Does not include supervisors of courtroom staff, unless performing in-court operations.</p>
Case Type Services	Provide essential supportive programs and services that directly assist the court and parties in the adjudication and resolution of cases; ensure the public's access to a safe, fair, and comprehensible court system.
1) Criminal	<p>Services and activities — separate from and in addition to Judges and Courtroom Support — necessary to support criminal case processing.</p> <p>Includes costs for counter clerks processing traffic matters.</p>
2) Civil	<p>Services and activities — separate from and in addition to Judges and Courtroom Support — necessary to support civil case processing related to actions other than family and dependency cases. Also includes services and activities necessary to support a specialized civil calendar, provide assistance with the process and forms for small claims, provide dispute resolution assistance to the public, and support any auxiliary programs or services that do not fit in any of the above categories.</p> <p>Includes costs for counter clerks processing filings related to civil cases.</p>
3) Family and Children	<p>Services and activities — separate from and in addition to Judges and Courtroom Support — necessary to support family and dependency case processing, including the following:</p> <ul style="list-style-type: none"> <li>▪ Court-appointed counsel for children and parents in juvenile dependency proceedings</li> <li>▪ Dependency mediation</li> <li>▪ Psychiatric evaluations</li> <li>▪ Costs associated with the Court Appointed Special Advocates program</li> </ul>

<b>Element and Component</b>	<b>Definitions</b>
Operational Support	Activities that provide non-case type specific support for court operations, including the management of files and calendars of the courts.
1) Other Support Operations	<p>Staff and supervisory positions that are not dedicated to a specific courtroom or case-type services (i.e., criminal, civil, or family and children). Examples include staff who:</p> <ul style="list-style-type: none"> <li>▪ Perform activities that provide public access to the courts, including but not limited to staff who are dedicated to serving the public at the public counter or on the telephone and who are assigned to exhibit rooms</li> <li>▪ Manage files and calendars</li> <li>▪ Store and retrieve court records</li> <li>▪ Perform clerical functions for the trial court's appellate activities</li> </ul>
2) Court Interpreters	<p>Includes services performed by staff interpreters, certified and noncertified contract interpreters, and interpreter coordinators, defined as follows:</p> <ul style="list-style-type: none"> <li>▪ Staff interpreters are regular employees of the court and receive salary and benefits.</li> <li>▪ Certified and noncertified contract interpreters are not court employees. Their services are provided per diem and funded as professional and consultant services.</li> <li>▪ Interpreter coordinators perform the daily assignment of qualified court interpreters.</li> </ul>
3) Jury Services	<p>Ensures the right to a jury trial through the management of juror summons, selection, and facilities in the court. Also includes juror compensation.</p> <p>Under Trial Court Trust Fund, includes criminal but <i>not</i> civil and grand jury costs for:</p> <ul style="list-style-type: none"> <li>▪ Jury commissioners, who are responsible for collecting lists of qualified prospective jurors, submitting lists to the court, and managing the jury program</li> <li>▪ Jury fees, jury coordination, child and dependent care for jurors, and jury sequestration</li> </ul>
4) Security	<p>Includes security services provided by marshals, private contract security personnel (e.g., Guardsmark), and court attendants whose primary purpose is court security.</p> <p>Includes the following types of security costs incurred by the court:</p> <ul style="list-style-type: none"> <li>▪ Personnel who provide courtroom and internal security</li> <li>▪ Personnel who provide entrance screening security</li> <li>▪ Personnel who provide in-courthouse custody of prisoners within the courtroom and court facility</li> <li>▪ Personnel, up to the level of captain, who provide supervision or management of personnel providing court security at least 0.25 FTE</li> <li>▪ Purchase and maintenance of security equipment</li> </ul>
5) Enhanced Collections	<p>Includes activities performed to collect debt related to fines, fees, penalties, forfeitures, etc.</p> <p>Includes costs for the following:</p> <ul style="list-style-type: none"> <li>▪ Personnel who perform debt collection activities</li> <li>▪ Services provided by contract debt collection agencies</li> <li>▪ Operating expenses associated with debt collection activities</li> </ul>

Other Non-Court Operations	Includes non-court operation activities and services, such as grand jury, pretrial services, small claims advisors, and dispute resolution programs.
1) Executive Office	<p>As its primary responsibility, directs all administrative activities for the trial courts, including the following:</p> <ul style="list-style-type: none"> <li>▪ Court executive/administrative officer</li> <li>▪ Deputy court executive or court administrative officer</li> <li>▪ Secretarial and administrative support for the above</li> </ul> <p>Includes costs for services provided to judicial officers.</p>
2) Fiscal Services	Includes the chief financial officer and personnel associated with the development of court budgets, including accounting and all aspects of financial management.
3) Human Resources	<p>Includes the following:</p> <ul style="list-style-type: none"> <li>▪ Personnel director, training officer, staff responsible for the recruitment and retention of qualified court employees, and staff charged with employee relations, including labor relations and collective bargaining</li> <li>▪ Includes costs relating to in-house education and training for judicial officers and court staff (Center for Judicial Education and Resources, local programs, and all other providers, as well as consultant costs)</li> </ul>
4) Business and Facilities Services	<p>Includes the following activities and services:</p> <ul style="list-style-type: none"> <li>▪ Personnel and costs associated with building maintenance, providing business services and supplies, and procurement</li> <li>▪ Telecommunication costs</li> <li>▪ Contractual perimeter security services to control facility access</li> <li>▪ Costs associated with legal and contractual services, intergovernmental charges and other charges associated with the courts, and any other administrative costs</li> <li>▪ Activities associated with the management of court fixed assets</li> </ul>
5) Information Technology	<p>Includes costs for the following:</p> <ul style="list-style-type: none"> <li>▪ Chief information officer and support personnel</li> <li>▪ Computer equipment and activities needed to support the business of the court, including case management systems, criminal justice information systems, and electronic communication between law enforcement agencies and other courts</li> <li>▪ Technology consulting services</li> <li>▪ Technology training activities for judicial and nonjudicial employees</li> </ul>

### **Trial Court Fund Balance Policy**

1. 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 must account for and report fund balance in accordance with established standards, using approved classifications. Additionally, a fund balance can never be negative.
2. Beginning with the most binding constraints, fund balance amounts must be reported in the following classifications:
  - a. Nonspendable Fund Balance
  - b. Restricted Fund Balance
  - c. Committed Fund Balance
  - d. Assigned Fund Balance
  - e. Unassigned Fund Balance (General Fund only)
3. When allocating fund balance to the classifications and categories, allocations must follow the following prioritization:
  - a. Nonspendable Fund Balance
  - b. Restricted Fund Balance
  - c. Contractual commitments to be paid in the next fiscal year
  - d. The minimum calculated operating and emergency fund balance
  - e. Other Judicial Council mandates to be paid in the next fiscal year
  - f. Contractual commitments to be paid in subsequent fiscal years
  - g. Assigned Fund Balance designations
  - h. Unassigned Fund Balance
4. 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, and Principal of a Permanent (e.g., endowment) Fund.
5. Restricted Fund Balance includes amounts constrained for a specific purpose by external parties, constitutional provision, or enabling legislation.
  - a. 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).
  - b. Imposed by Law (Statutory)—restricted fund balance that consists of unspent, received revenues whose use is statutorily restricted (e.g., children's waiting room and dispute resolution program funding).

6. Committed Fund Balance includes amounts that can only be used for specific purposes under 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.
7. [NOTE: The minimum operating and emergency fund requirement discussed here is temporarily suspended until the Judicial Council lifts the suspension.] 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 on 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, or designee, in writing and provide a plan with a specific time frame to correct the situation.

8. Assigned Fund Balance is constrained by the presiding judge, or designee, with the intent that it be used for specific purposes or designations that are not unspendable or 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:

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

Assigned Fund Balances will be identified according to the following categories:

- a. One-time Facility–Tenant Improvements. Examples include carpet and fixture replacements.
- b. One-time Facility–Other. Examples include amounts paid by the Judicial Council on behalf of the courts.
- c. Statewide Administrative Infrastructure Initiatives. Statewide assessment in support of technology initiatives (e.g., Phoenix) will be identified in this designation.
- d. Local Infrastructure (technology and nontechnology needs). Examples include interim case management systems and nonsecurity equipment.
- e. 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.
  - i. 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 subcategory. This amount could be computed as the average amount paid out with separations or other leave payments during the last three years. Any anticipated nonnormal or unusually high payout for an individual or individuals should be added to at the average amount calculated.
  - ii. 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.

- iii. 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.
  - iv. 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.
  - v. Workers' compensation (if managed locally). The amount estimated to be paid out in the next fiscal year.
  - vi. 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 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.
- f. Professional and Consultant Services. Examples include human resources, information technology, and other consultants.
  - g. Security. Examples include security equipment and pending increases for security service contracts.
  - h. 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, or don't fit the criteria, in either restricted or 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.
    - i. Miscellaneous (required to provide detail). Any other planned commitments that are not appropriately included in one of the above designated fund balance subcategories should be listed here with a description in sufficient detail to determine its purpose and requirements.
- 9. Unassigned Fund Balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to any other fund balance classification. The general fund is the only fund that can report a positive unassigned fund balance amount.