



JUDICIAL COUNCIL OF CALIFORNIA

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Chief Justice of California
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MR. MARTIN HOSHINO
Administrative Director,
Judicial Council

February 10, 2017

Hon. Holly Mitchell
Chair, Senate Committee on Budget and Fiscal
Review
California State Senate
State Capitol, Room 5019
Sacramento, California 95814

Hon. Ricardo Lara
Chair, Senate Committee on Appropriations
California State Senate
State Capitol, Room 2206
Sacramento, California 95814

Hon. Philip Y. Ting
Chair, Assembly Committee on Budget
California State Assembly
State Capitol, Room 6026
Sacramento, California 95814

Hon. Lorena Gonzalez Fletcher
Chair, Assembly Committee on
Appropriations
California State Assembly
State Capitol, Room 2114
Sacramento, California 95814

*Re: Report of Trial Court Revenue, Expenditure, and Fund Balance
Constraints for Fiscal Year 2015–2016, as required by Government
Code sections 68502.5(b) and 77202.5(b)*

Dear Senator Mitchell, Senator Lara, Assembly Member Ting, and
Assembly Member Fletcher:

Attached is the Judicial Council report required by Government Code
sections 68502.5(b) and 77202.5(b) on trial court financial

information for fiscal year (FY) 2015–2016. The council respectfully reports the following financial data from all fund sources, by individual trial court, with totals for all trial courts: revenues; expenditures at the program, component, and object levels; and fund balances.

As noted, the revenue, expenditure, and fund balance information is consolidated from all operational fund types: General Fund, Special Revenue Fund, Debt Service Fund, Capital Projects Fund, and Proprietary Fund. This information was compiled from data reported by the trial courts as of June 30, 2016, in their FY 2015–2016 fourth quarter Quarterly Financial Statements.

Attachment 1 displays the FY 2015–2016 total revenues in three categories: state financing sources, grants, and other financing sources. The majority of the courts' revenue in the state financing sources category as well as their total revenue funding is provided by the Trial Court Trust Fund. State financing sources also include reimbursements for court interpreters and other costs. Grant funding for Assembly Bill 1058 (Stats. 1996, ch. 957) child support commissioners/facilitators is a significant portion of grant revenue. Local fees and the recovery of costs for comprehensive collection programs are significant portions of other financing sources of revenue.

Attachment 2 displays total expenditures at either the element or component level. Elements and components refer to expenditures as they relate to court functions and activities. The bulk of the program expenditures are for support of judges and courtrooms as well as services and activities necessary to support criminal, civil, and family and dependency case processing. Definitions for the court program element and component expenditures or component type displayed in Attachment 2 are provided in Attachment 5.

Attachment 3 displays total expenditures by object. An "object" refers to the type of costs incurred, such as salaries, supplies, or equipment. Aside from prior year adjustments, the four areas with reported FY 2015–2016 expenditures were personal services, operating expenses and equipment, special items of expense, and capital costs. The personal services object refers to court employee salaries and benefits. Operating expenses and equipment include, but are not limited to, contracted services and general expenses such as supplies, printing, utilities, information technology, and equipment. Special items of expense comprise items such as juror costs, grand jury costs, and debt service. Lastly, capital costs are court construction expenditures. Nearly all of the courts' expenditures relate to either personal services or operating expenses and equipment.

Attachment 4 displays court fund balances by constraint classification consistent with Governmental Accounting Standards Board (GASB) Statement No. 54, which requires, for reporting periods beginning after June 15, 2010, fund balances to be reported within either the nonspendable, restricted, committed, assigned, or unassigned classifications (see definitions

below). On October 20, 2006, the Judicial Council adopted a trial court fund balance policy that required courts to classify their fund balances according to various classifications, including statutory and contractual obligations, planned uses, and operating and emergency funds. On October 29, 2010, the council revised the policy to be consistent with the requirements of GASB Statement No. 54, which also included a requirement that trial courts maintain a minimum operating and emergency fund balance.

The trial courts' ability to carry fund balances for use in the following year allows them to manage their budgets to meet near-term operational obligations as well as achieve intermediate and long-term goals. Government Code section 77203, as of June 30, 2014, limits this ability to carry over fund balances to no more than 1 percent of the courts' operating budget from the prior fiscal year and excludes from this 1 percent cap a number of unspent statutorily restricted monies that trial courts can carry forward from one fiscal year to the next.

Table 1 displays the classifications of FY 2015–2016 ending fund balances for the 58 trial courts combined. Of the total, 91.1 percent of statewide fund balances were nonspendable or beyond the discretion of any individual court, and 7.5 percent were for planned uses (“assigned”), including, but not limited to, one-time employee compensation costs, professional services costs, one-time facilities, technology, and other infrastructure costs. Only 1.4 percent of statewide fund balances were unassigned.

Table 1: Statewide Constraints on Ending Fund Balances as of June 30, 2016

Classifications	Amount	Percentage of Total	
Nonspendable	\$12,239,199	5.8%	91.1%
Restricted	70,848,296	33.3%	
Committed	110,820,639	52.0%	
Assigned	16,036,473	7.5%	7.5%
Unassigned	3,004,300	1.4%	1.4%
Classification Total	\$212,948,907	100.0%	100.0%

Definitions and examples for these constraint classifications are provided below.


- Nonspendable Fund Balance.** Funds that are either not expected to be converted to cash, including prepayments, or are legally or contractually required to be maintained intact. Examples of prepaid items are retirement contributions, rent, inventory, and insurance. Amounts that are legally or contractually required to be maintained intact include payroll impress accounts with third parties, and the principal of a permanent fund.

- **Restricted Fund Balance.** Funds on which constraints are imposed externally or by law. An example of an externally imposed constraint is monies received by a grantor that can be used only for the purpose defined by the grant such as AB 1058 child support enforcement grants. Constraints imposed by law include amounts of unspent revenues received—the use of which is statutorily restricted—such as children’s waiting room revenues.
- **Committed Fund Balance.** Funds specifically committed to satisfy contractual obligations and constraints imposed by formal action of the Judicial Council. The constraints related to contracts may reflect obligations that are expected to be met within the next fiscal year or crossing multiple years. The constraints imposed by the council include requiring courts to maintain a minimum operating and emergency reserve meant to address temporary cash flow shortages, budgetary deficits, and costs associated with unanticipated or emergency needs.
- **Assigned Fund Balance.** Assigned funds are designated at the policy direction of each court’s presiding judge or designee to address strategic goals of the courts. These funds are intended to be used for specific purposes or designations for which there is no current legal or contractual obligation, but are identified as part of courts’ responsible fiscal planning in order to meet appropriate management objectives. The council’s policy requires courts to report the assigned fund balance using specific categories, including one-time employee compensation costs, professional and consultant services costs, local infrastructure needs, one-time facility costs, and bridge funding. Examples include: funds for furniture; equipment; start-up costs for a new courthouse that are not covered by the State Court Facilities Construction Fund; IT asset replacement or upgrades; or facility renovations not covered by the State Court Facilities Construction Fund. In addition, funds needed to cover anticipated employee benefit payments, such as payment of accrued vacation or sick leave that an employee decides to use during the fiscal year, would be reported here.
- **Unassigned Fund Balance.** This is the residual classification for the General Fund and represents the General Fund balance that has not been identified as nonspendable, restricted, committed, or assigned for a specific purpose.¹

¹ The General Fund is the only fund that can have a positive unassigned fund balance. Other governmental funds can have deficit unassigned fund balances if caused by nonspendable, restricted, or committed fund balances.

If you have any questions related to this report, please contact Zlatko Theodorovic, Director, Budget Services, Judicial Council, at 916-263-1397.

Sincerely,



Martin Hoshino
Administrative Director
Judicial Council of California

MH/PB

Attachments:

1. FY 2015–2016 Total Revenues—All Funds
2. FY 2015–2016 Total Expenditures by Component or Element—All Funds
3. FY 2015–2016 Total Expenditures by Object—All Funds
4. Constraints on Ending FY 2015–2016 Total Fund Balances—All Funds
5. Element and Component Definitions
6. Judicial Council Fund Balance Policy

cc: Diane F. Boyer-Vine, Legislative Counsel
Danny Alvarez, Secretary of the Senate
E. Dotson Wilson, Chief Clerk of the Assembly
Shaun Naidu, Policy Consultant, Office of Senate President pro Tempore Kevin de León
Alf Brandt, Senior Counsel, Office of Assembly Speaker Anthony Rendon
Anita Lee, Senior Fiscal and Policy Analyst, Legislative Analyst's Office
Tina McGee, Executive Secretary, Legislative Analyst's Office
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Jazmin Hicks, Consultant, Assembly Budget Committee
Allan Cooper, Consultant, Assembly Republican Office of Policy & Budget
Paul Dress, Consultant, Assembly Republican Office of Policy & Budget
Peggy Collins, Principal Consultant, Joint Legislative Budget Committee

February 10, 2017

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MR. MARTIN HOSHINO
*Administrative Director,
Judicial Council*

Report title: *Report of Trial Court Revenue, Expenditure, and
Fund Balance Constraints for Fiscal Year 2015–2016*

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

Date of report: February 10, 2017

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 per the requirements of
Government Code section 9795.

This Judicial Council report presents trial court financial information for
fiscal year (FY) 2015–2016, including: revenues; expenditures at the
program, component, and object levels; and fund balance constraints. All
data is reported for each trial court and includes totals for all trial courts as
well.

Information was compiled from data reported by the trial courts for all
fund sources in the FY 2015–2016 fourth quarter Quarterly Financial
Statements. For FY 2015–2016, the trial courts reported revenues of
\$2.484 billion, expenditures of \$2.468 billion, and fund balances totaling
\$212.9 million, of which, based on Governmental Accounting Standards
Board Statement No. 54 classifications, \$12.2 million was nonspendable,
\$70.8 million was restricted, \$110.8 million was committed, \$16.0 million
was assigned, and \$3.0 million was unassigned.

The full report is available at www.courts.ca.gov/7466.htm.

A printed copy of the report may be obtained by calling 818-558-3115.

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Mr. Martin Hoshino
*Administrative Director
Judicial Council*

Mr. John Wordlaw
Chief Administrative Officer
ADMINISTRATIVE DIVISION

BUDGET SERVICES
Mr. Zlatko Theodorovic
Director

Mr. Patrick Ballard
Supervisor/Primary Author of Report

FY 2015-2016 Total Revenues - All Funds
Source: FY 2015-2016 Quarterly Financial Statement (4th Quarter)

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	81,645,561	294,827	681,449	4,564,912		845,523	3,102,047	91,134,319	2,122,675	844,378	1,068,066	4,035,119
Alpine	513,665			354		34,058	20,340	568,417				0
Amador	2,241,956			21,074		115,336	51,756	2,430,122	130,271	0		130,271
Butte	10,131,302	29,216	79,644	174,883		812,355	124,077	11,351,477	467,266	275,447	717	743,430
Calaveras	2,141,581	11,754		11,873		129,028	50,506	2,344,742	276,820	20,500		297,320
Colusa	1,815,713	2,894		90,873		76,929	24,773	2,011,182	128,449			128,449
Contra Costa	44,470,934	138,460	357,382	2,435,831		3,769,201	1,396,192	52,568,000	1,425,335	656,664	129,084	2,211,082
Del Norte	2,418,323			39,659		265,453	94,130	2,817,566	122,047			122,047
El Dorado	7,010,780	23,701		173,831		91,014	213,120	7,512,447	386,051	217,680		603,731
Fresno	48,221,650	133,967	398,453	2,031,887		3,514,242	3,340,364	57,640,563	2,411,426	702,602	121,023	3,235,051
Glenn	2,044,057	3,853		60,528		115,798	54,665	2,278,901	275,190	16,331		291,521
Humboldt	7,104,537	38,826	49,459	134,095		730,226	84,178	8,141,321	167,936	15,070		183,006
Imperial	9,451,656	22,407		556,114		260,296	125,539	10,416,012	280,787	162,213		443,000
Inyo	2,161,788	2,490		58,854		100,597	75,586	2,399,315	160,028	15,062		175,090
Kern	44,080,817	104,900		2,595,573		4,002,304	3,544,269	54,327,862	1,364,564	244,738		1,609,302
Kings	6,874,603	7,480		388,412		639,401	45,118	7,955,014	444,047	32,781		476,828
Lake	3,304,633	8,623		85,426		75,924	9,123	3,483,730	251,638	104,088		355,726
Lassen	2,343,666	2,816		13,225		250,103	7,839	2,617,649	129,938	98,287		228,225
Los Angeles	527,324,719	1,599,899	94,642,547	33,311,997	816,450	6,045,574	18,887,969	682,629,155	9,135,326	875,291	1,367,348	11,377,965
Madera	7,625,247	11,895		512,367		467,583	384,826	9,001,917	369,521	29,289		398,810
Marin	12,567,117	34,077		371,680		136,398	644,512	13,753,784	276,278	25,139	5,000	306,417
Mariposa	1,189,977		11,000	15,098		77,519	22,301	1,315,896	109,821			109,821
Mendocino	4,981,015	6,773	60,000	323,888		158,714	311,771	5,842,162	291,928	270,183		562,112
Merced	11,482,938	32,261		809,924		840,890	774,827	13,940,840	721,112	208,207		929,320
Modoc	931,659	1,252		6,918		51,509	31,967	1,023,304	73,377	172,396		245,773
Mono	1,674,111	1,821	11,000	35,913		50,102	85,641	1,858,588	88,056	45,000	0	133,056
Monterey	18,080,391	102,345	180,500	1,068,314		644,275	277,496	20,353,321	602,433	403,333		1,005,767
Napa	7,451,771	18,084	45,000	523,095		292,708	309,796	8,640,454	346,835	2,380		349,215
Nevada	5,166,298	11,839	45,000	26,631		292,141	95,495	5,637,404	572,371	20,597		592,968
Orange	147,826,642	840,678	1,016,892	9,137,225	49,210	7,344,371	6,958,719	173,173,738	2,630,569	304,435	20,216	2,955,220
Placer	15,755,447	42,574		312,251		658,285	634,797	17,403,353	507,595	92,102		599,697
Plumas	1,243,923	2,884		5,937		36,996	14,929	1,304,669	214,898	38,583		253,481
Riverside	95,535,364	269,729	12,530,778	3,887,258		7,192,212	923,657	120,338,999	2,188,979	2,188	387,457	2,578,624
Sacramento	78,618,628	186,378	575,518	3,541,746	28,001	1,277,799	3,560,592	87,788,662	1,769,856	237,555	135,752	2,143,162
San Benito	2,557,507	7,751	15,000	94,899		34,642	78,687	2,788,487	233,607			233,607
San Bernardino	92,611,928	267,920	653,314	4,991,440		6,022,236	1,264,733	105,811,571	3,909,947	152,111	293,253	4,355,311
San Diego	151,864,572	449,312		5,638,895	4,962	1,649,246	2,853,599	162,460,585	3,138,758	824,275	29,015	3,992,049
San Francisco	58,201,248	157,656	474,063	2,905,107	6,393	4,628,914	5,487,135	71,860,516	1,617,147	800,997	271,771	2,689,916
San Joaquin	31,046,978	94,323		1,315,836		502,797	1,245,357	34,205,291	1,002,753	719,006	855,875	2,577,634
San Luis Obispo	14,039,964	35,408	84,849	640,313		688,199	298,958	15,787,691	398,245	35,452		433,697
San Mateo	34,429,097	97,399	246,610	1,761,546		821,554	2,411,113	39,767,319	707,333	317,107		1,024,440
Santa Barbara	22,233,049	47,282	195,882	1,402,189		375,480	1,597,662	25,851,543	832,144	52,559	58,731	943,434
Santa Clara	77,979,637	258,149	726,112	3,918,303		870,158	2,309,467	86,061,826	2,735,419	629,992	1,122,546	4,487,958
Santa Cruz	12,105,906	35,289		884,404		184,783	203,558	13,413,939	340,612	333,089		673,701
Shasta	12,130,200	24,411	65,466	229,097		846,021	322,009	13,617,204	701,684	338,016	10,218	1,049,918
Sierra	715,716	0		2,312		46,997	9,616	774,641				18,689
Siskiyou	3,107,480	41,968	29,342	53,031		346,686	91,038	3,669,546	478,827	18,220		497,047
Solano	20,694,551	56,877	175,347	479,423		399,058	356,369	22,161,624	739,741	139,318	628,140	1,507,198
Sonoma	23,747,322	64,555	35	1,121,681		210,418	1,172,050	26,316,061	936,393	329,455		1,265,848
Stanislaus	20,321,331	69,188		1,091,574		417,670	1,305,230	23,204,992	1,155,824	91,723		1,247,547
Sutter	4,935,903	11,939		237,085		201,721	159,761	5,546,408	325,296	111,083		436,379
Tehama	3,985,314	37,646		142,391		205,196	108,184	4,478,732	150,633	254,488		405,121
Trinity	1,635,402	1,886		15,232		140,413	53,679	1,846,612	43,731	10,978		54,709
Tulare	18,338,068	56,577		1,654,824		876,943	33,744	20,960,156	1,013,294	345,687		1,358,981
Tuolumne	3,193,246		29,692	13,508		217,209	50,352	3,504,007	289,014	76,360	30,000	395,374
Ventura	33,398,107	122,576		1,883,320		1,780,078	968,753	38,152,834	1,150,850	114,426	120,881	1,386,157
Yolo	9,436,898	37,613	82,192	632,424		609,000	210,077	11,008,204	334,170	2,911	0	337,081
Yuba	4,027,540	8,101		38,205		260,516	90,867	4,425,230	342,218	259,814		602,033
Total	1,872,169,432	5,972,530	113,462,527	98,474,684	905,017	63,774,841	68,920,870	2,223,679,900	53,021,067	12,108,273	6,655,093	71,784,433

FY 2015-2016 Total Revenues - All Funds
 Source: FY 2015-2016 Quarterly Financial Statement (4th Quarter)

Other Financing Sources														
Court	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	Total
Alameda	78,879			3,328,609	147,089	3,551,578			896,922	195,913		26,868	8,225,858	103,395,296
Alpine	1,689					17,256						11,325	30,271	598,687
Amador	1,546			1,600	21,468	120,298		78		47,133		92	192,215	2,752,609
Butte	14,276			20,907		517,727				175,594		21,254	749,757	12,844,664
Calaveras	1,906			20,698		121,422	35,464			5,369		5,068	189,928	2,831,991
Colusa	2,192			35,633		149,415				1,566		447	189,253	2,328,884
Contra Costa	63,418			1,626,797	516,106	2,921,391		0	416,037	123,856		380,455	6,048,060	60,827,142
Del Norte	4,787			32,043	1,500	195,623			373			208	234,535	3,174,148
El Dorado	5,034			277,423	22,461	118,331			81,938	16,398		7,634	529,218	8,645,396
Fresno	39,690			924,706		1,570,668			180,326	745,187		76,190	3,536,767	64,412,381
Glenn	2,871			55,270		548,794		-8,934	69,024	88,915		2,097	758,037	3,328,459
Humboldt	6,246		2,027	90,960	67,355	24,172		1,804	2,833	13,588		4,057	213,042	8,537,369
Imperial	13,777		0	291,414	14,215	1,204,499	5,908		133,772	491,754		35,641	2,190,980	13,049,992
Inyo	3,363			22,160	2,970	75,001			68,928	2,140			174,560	2,748,965
Kern	67,187			1,557,636	75,095	3,735,511	79,398		165,088	660,094		7,762,739	14,102,748	70,039,912
Kings	5,887			176,287	878	176,384		0	1,169	998		211,671	573,274	9,005,115
Lake	3,874			10,068	2,992			1,248	1,033	43,606		880	63,701	3,903,157
Lassen	2,483			17,110	10,000	185,514						796	215,904	3,061,778
Los Angeles	1,093,240		9,512	23,132,044	4,410,865		198,002	0		3,168,374		187,759	32,199,796	726,206,916
Madera	8,509			204,660			644	-4,608	8,703	121,562	2,935	-280	342,124	9,742,852
Marin	13,820			355,546	23,839				16,342	36,306		27,721	473,574	14,533,775
Mariposa	670			19,025	15	147,165				2,002			168,877	1,594,594
Mendocino	4,934			33,768	196	13,089	356		205,686	1,601		979	260,608	6,664,881
Merced	30,573			275,101		457,971			39,937	12,712		-4	816,289	15,686,448
Modoc	644			4,481	836	73,511	373	2,883	26	22		10	82,786	1,351,863
Mono	1,265			31,642		35,851		-8,929	397	71,842		1,208	133,277	2,124,920
Monterey	21,159			333,221	7,993	55,467	4,238	-529	68,588	41,588		70,424	602,150	21,961,237
Napa	10,915			289,200	363,673			771	19,144	111,734		269	795,705	9,785,374
Nevada	7,832			69,975	11,623	516,872			28,384	64,212		10,490	709,388	6,939,760
Orange	159,082	6,152		4,593,093	571,002	4,376,015		45,178	6,637,092	5,397,125		100,231	21,884,970	198,013,928
Placer	21,196			403,097	24,555				7,298	390,269		4,305	850,719	18,853,769
Plumas	1,213			6,467						1,958		26,881	36,519	1,594,669
Riverside	68,341			5,925,665	1,010,701	8,912,178	-23,248	720,162	884,155	5,329,729		71,914	22,899,598	145,817,222
Sacramento	69,972			1,743,258	12,288	1,411,266	7,670		964,266	1,288,782		111,676	5,609,179	95,541,002
San Benito	2,572			65,246				26,972	627	3,650		2,106	101,173	3,123,267
San Bernardino	107,513			2,227,124	1,892,301			-730,066	418,507	165,115	2,000	57,305	4,139,799	114,306,681
San Diego	184,520			1,698,657	145,283	7,609,160		-172,867	2,314,953	649,331		254,546	12,683,583	179,136,217
San Francisco	88,562			172,559	28,169	2,992,197		-362,922	1,308,960	930,793		131,013	5,289,331	79,839,762
San Joaquin	35,461			489,436		516,774		-65,415	968,822	83,218		5,178	2,033,474	38,816,399
San Luis Obispo	16,661			554,042	50,160	331,490			35,167	304,249	1,750	422	1,293,941	17,515,329
San Mateo	47,828			924,290	9,529	19,057		-2	117,300	541,922		33,538	1,693,462	42,485,222
Santa Barbara	37,621			228,789	125,000	840,007			1,200,509	95,841	1,750	14,701	2,544,219	29,339,196
Santa Clara	96,340		22,288	1,710,093		724,921	-3,540		346,131	1,996,532		1,734,257	6,627,023	97,176,807
Santa Cruz	9,617		0	191,510		228,556			39,299	198,571		12,734	680,287	14,767,927
Shasta	10,151			319,442	6,595	2,465,650		0	456,205	31,313		4,585	3,293,939	17,961,062
Sierra	1,316					21,646				5,413		21,651	50,027	843,357
Siskiyou	3,228			45,705	3,174	400,918	20,931		2,737	9,765			486,458	4,653,051
Solano	21,976			467,415	13,351	15,589			430,352	44,932		7,988	1,001,602	24,670,424
Sonoma	27,238			396,323		1,416,094		130,456	23,072	147,983		129,377	2,270,543	29,852,451
Stanislaus	21,110			678,550		773,132		4,221	156,025	401,283		12,358	2,046,679	26,499,218
Sutter	17,146			139,129		277,401			6,141	1,752		53,286	494,855	6,477,641
Tehama	10,730			1,103		89,658		213,237		145,745		-756	459,718	5,343,571
Trinity	1,269			11,467			1,346			59,203		1,211	74,496	1,975,817
Tulare	199,881		0	819,804	247,950	2,228,694	103,617	1,007	108,268	1,064,495		10,089	4,783,805	27,102,942
Tuolumne	2,478			41,167		64,878			40,938	3,611			153,072	4,052,453
Ventura	26,565		702	1,406,844	979,113	5,839,557	3,259	-24,802		57,087	3,811	52,215	8,344,352	47,883,342
Yolo	8,762			236,491	178,596	797,309				9,169		1,686	1,232,014	12,577,299
Yuba	3,756			130,074	10,515	570,090				16,113		4,718	735,266	5,762,528
Total	2,814,772	6,152	34,530	58,864,824	11,009,449	59,455,747	434,418	-231,056	18,871,474	25,619,015	12,246	11,705,215	188,596,786	2,484,061,119

FY 2015-2016 Total Expenditures by Component or Element - All Funds

Source: FY 2015-2016 Quarterly Financial Statement (4th Quarter)

Court	Court Operations Program									Non-Court Operations Program		
	Judges and Courtroom Support	Criminal	Civil	Family and Children	Other Support Operations	Court Interpreters	Jury Services	Security	Total Court Operations Program	Enhanced Collections	Other Non-Court Operations	Total Non-Court Operations Program
Alameda	28,714,246	14,288,522	6,685,083	12,400,809	3,417,093	4,474,469	2,229,704	2,853,722	75,063,648	3,553,909	889,713	4,443,621
Alpine	386,278			9,120	5,877	279		1,489	403,043	23,092		23,092
Amador	622,849	360,744	301,985	191,121	65,303	22,876	35,207	42,867	1,642,953	120,298		120,298
Butte	3,338,542	1,617,865	444,652	2,295,701	866,732	201,162	149,552	585,637	9,499,843	566,716	459,177	1,025,893
Calaveras	655,869	351,625	234,920	342,909	274,443	35,399	30,055	1,363	1,926,582	140,517	346	140,863
Colusa	194,705	232,458	49,350	390,873	466,512	118,388	4,838	40,245	1,497,368	148,900		148,900
Contra Costa	13,381,359	4,519,206	4,204,409	10,672,409	3,776,470	2,117,917	1,468,724	447,845	40,588,338	4,158,861	134,484	4,293,345
Del Norte	776,689	292,342	2,939	676,633	381,716	53,149	10,668	19,313	2,213,450	248,873		248,873
El Dorado	2,389,363	863,711	321,126	1,787,589	336,972	206,838	158,971	17,120	6,081,690	192,392	417,214	609,606
Fresno	13,713,184	12,720,808	5,102,256	12,905,595	2,378,121	2,059,315	999,197	1,157,908	51,036,383	1,431,875	133,450	1,565,325
Glenn	443,922	509,268	100,577	537,145	134,164	111,598	31,777	5,917	1,874,364	540,731	58	540,788
Humboldt	2,717,842	1,011,526	495,055	1,752,903	97	140,819	383,268	193,496	6,695,005			-
Imperial	3,362,642	2,574,721	734,656	1,079,191	602,821	574,414	335,744	353,008	9,617,197	1,079,308	106,669	1,185,977
Inyo	448,182	265,891	33,690	590,017	145,780	64,243	87,763	264,561	1,900,126	64,788	68,694	133,482
Kern	17,821,445	6,169,450	3,753,293	9,703,721	3,640,773	2,783,067	1,367,174	272,393	45,511,315	3,805,026	7,890,724	11,695,750
Kings	2,316,607	1,064,221	496,991	1,464,223	281,574	375,667	208,545	340,002	6,547,830	176,412	8,539	184,951
Lake	235,391	136,569	78,694	538,229	1,531,105	100,506	30,213	197,385	2,848,091		3,748	3,748
Lassen	327,955	485,432	84,386	568,092	343,827	13,276	99,364	303,597	2,225,930	197,186	3,622	200,808
Los Angeles	273,098,162	73,010,163	32,610,778	50,941,929	22,910,253	35,698,172	16,905,738	11,886,402	517,061,596			-
Madera	2,876,325	1,230,248	483,801	1,667,433	110,554	592,315	443,676	335,141	7,739,493			-
Marin	4,077,834	1,473,738	1,639,267	1,041,653	109,821	422,955	262,056		9,027,324			-
Mariposa	221,984	180,861	125,584	134,591	62,909	28,615	20,005	1,200	775,748	147,165		147,165
Mendocino	1,339,881	678,308	310,808	1,239,724	1,107,338	351,163	159,396	262,572	5,449,191			-
Merced	3,869,215	1,598,748	810,957	1,688,983	72,923	824,986	290,316	137,609	9,293,737	457,971	163	458,134
Modoc	196,317	277,413	83,612	212,779	60	7,883	4,517	34,579	817,160	73,511	3,112	76,623
Mono	334,809	229,660	247,862	185,737	1,380	31,537	34,720	40,108	1,105,813	36,363	397	36,760
Monterey	5,606,015	3,963,432	1,288,012	2,754,824	484,680	1,072,822	522,673	677,846	16,370,303	57,675	14,260	71,935
Napa	3,296,423	1,023,015	456,057	1,220,093	81,053	525,543	238,524	217,736	7,058,444	29,810	15,063	44,873
Nevada	1,186,929	1,449,347	538,850	1,465,021	18,891	73,817	99,517	346,306	5,178,677	445,374	850	446,224
Orange	64,743,764	16,815,552	7,224,009	24,836,027	23,009,173	9,711,285	3,126,768	2,163,312	151,629,890	4,376,273	1,605,834	5,982,107
Placer	4,908,616	2,223,780	869,175	3,321,122	538,265	411,846	306,243	93,782	12,672,828			-
Plumas	377,301	189,884	49,383	220,991	207,529	15,873	39,086	272	1,100,319			-
Riverside	46,643,870	21,260,840	9,533,140	23,830,665	4,916,617	2,430,346	2,065,933		110,681,410	8,069,750	53,280	8,123,030
Sacramento	32,859,108	8,344,375	5,144,220	12,208,828	3,945,586	3,963,602	1,664,059	1,858,371	69,988,149	1,158,726	211,161	1,369,888
San Benito	239,994	701,801	198,814	721,672		94,899	15,644	240	1,973,065		2,800	2,800
San Bernardino	34,272,772	10,867,567	5,572,336	20,147,439	12,833,121	5,086,652	2,352,476	3,525,155	94,657,517		559,008	559,008
San Diego	55,910,767	25,549,843	7,941,969	23,825,610	1,349,048	5,595,298	2,891,130	1,033,721	124,097,386	9,657,177	866,459	10,523,636
San Francisco	23,741,546	8,819,842	4,526,772	11,263,156	3,718,912	2,907,510	2,773,030	58,457	57,809,225	2,981,158	1,149	2,982,307
San Joaquin	11,458,242	8,541,428	2,519,446	4,951,148	1,577,725	1,441,592	691,397	875,481	32,056,458	522,644	399,367	922,010
San Luis Obispo	5,816,301	2,569,139	1,078,616	1,909,740	148,331	674,197	451,839	5,533	12,653,696	331,490	4,896	336,386
San Mateo	13,973,399	4,788,532	4,423,593	4,843,424	461,267	1,923,123	1,087,270	514,417	32,015,024	19,057	927	19,984
Santa Barbara	7,951,850	3,232,138	1,946,769	2,119,053	3,256,287	1,567,759	694,959	701,042	21,469,857	967,733	946,180	1,913,913
Santa Clara	23,537,609	14,798,342	8,380,603	17,770,076	370,399	4,349,022	1,458,010	233,101	70,897,164		2,028,679	2,028,679
Santa Cruz	4,419,085	1,488,695	1,096,647	1,408,473	845,376	850,252	334,652	425	10,443,604	250,537	706,621	957,158
Shasta	3,606,791	1,491,398	795,223	2,790,002	372,978	351,200	379,198	2,680,447	12,467,238	1,860,256	651,560	2,511,816
Sierra	60,824	167,339	85,066	51,038	106,260	2,311	31,522		504,360	47,741		47,741
Siskiyou	520,149	565,934	190,396	1,289,846	228,550	87,535	77,854	1,155	2,961,420	316,688		316,688
Solano	9,734,745	4,606,626	1,159,402	3,313,879		506,342	838,298	14,266	20,173,559			-
Sonoma	10,438,911	2,582,400	1,224,093	3,496,750	3,036,158	1,407,438	414,623	411,992	23,012,366	1,416,094	12,000	1,428,094
Stanislaus	6,743,533	3,905,500	1,999,144	4,491,610	1,092,854	707,914	461,769	291,324	19,693,647	771,748	61,357	833,105
Sutter	867,138	1,184,359	427,357	1,237,053	252,413	265,070	85,649	399,486	4,718,523	256,083	4,113	260,196
Tehama	1,461,978	297,042	169,994	802,911	88,157	139,387	46,844	404	3,006,716	55,093		55,093
Trinity	331,176	124,896	42,642	356,307	225,399	14,788	35,058	505,194	1,635,462			-
Tulare	7,522,451	2,604,318	1,139,909	3,479,598	3,080,354	1,759,243	607,904	158,102	20,351,878	2,228,665	52,643	2,281,308
Tuolumne	1,117,392	489,996	201,244	492,094	9,956	24,340	122,320	248,765	2,706,108	64,878	70,366	135,244
Ventura	13,673,265	2,198,344	1,614,773	5,739,270	3,625,915	1,886,580	1,179,630	1,679,903	31,597,680	5,983,004		5,983,004
Yolo	3,578,619	1,180,898	282,924	1,308,960	517,844	632,424	377,466	287,583	8,166,718	798,631	76,805	875,436
Yuba	1,165,505	759,059	152,151	1,387,025	132,215	41,909	107,885	143,251	3,888,998	595,242		595,242
Total	779,627,661	284,929,155	131,709,456	304,072,814	108,254,376	104,804,140	51,694,830	40,988,483	1,806,080,914	60,425,420	18,465,488	78,890,907

FY 2015-2016 Total Expenditures by Component or Element - All Funds

Source: FY 2015-2016 Quarterly Financial Statement (4th Quarter)

Court	Court Administration Program					Total Court Administration Program	Total
	Executive Office	Fiscal Services	Human Resources	Business & Facilities Services	Information Technology		
Alameda	2,007,217	6,255,312	2,250,887	5,543,827	11,985,141	28,042,383	107,549,652
Alpine	32,776	54,106	26,695	27,178	65,942	206,697	632,832
Amador	310,078	242,308	78,700	200,385	216,909	1,048,381	2,811,631
Butte	360,538	716,984	597,048	438,936	1,054,295	3,167,801	13,693,537
Calaveras	137,570	139,294	99,438	81,285	329,343	786,930	2,854,376
Colusa	291	98,848	251,847	179,783	132,155	662,922	2,309,191
Contra Costa	921,057	4,600,513	3,389,904	2,495,223	6,377,816	17,784,512	62,666,195
Del Norte	203,354	166,054	193,402	45,000	298,507	906,317	3,368,640
El Dorado	406,475	269,022	274,895	182,264	1,049,961	2,182,617	8,873,912
Fresno	598,886	1,838,706	1,946,014	2,399,343	4,296,584	11,079,532	63,681,240
Glenn	360,368	160,046	50,528	249,166	51,928	872,037	3,287,194
Humboldt	227,382	431,803	242,886	455,128	524,561	1,881,761	8,576,766
Imperial	367,814	526,468	532,773	685,287	522,005	2,634,346	13,437,521
Inyo	98,863	95,764	244,565	110,263	122,294	671,750	2,705,358
Kern	1,818,643	1,024,091	728,151	1,558,802	5,000,897	10,130,583	67,337,648
Kings	332,449	298,636	328,950	735,789	599,139	2,294,963	9,027,744
Lake	297,708	61,447	55,163	199,314	449,276	1,062,908	3,914,747
Lassen	166,894	139,577	98,094	120,097	242,170	766,831	3,193,569
Los Angeles	20,994,391	26,245,801	11,593,477	44,578,660	83,917,780	187,330,109	704,391,704
Madera	449,318	291,526	104,924	468,896	623,331	1,937,995	9,677,488
Marin	464,173	1,554,215	1,108,973	436,044	1,582,930	5,146,334	14,173,659
Mariposa	67,161	118,196	25,871	295,513	159,107	665,848	1,588,761
Mendocino	327,907	377,081	81,789	40,030	502,745	1,329,552	6,778,743
Merced	296,762	510,842	2,048,279	2,025,805	2,049,748	6,931,435	16,683,306
Modoc	118,087	46,146	54,476	12,048	153,570	384,327	1,278,110
Mono	262,004	181,820	69,012	152,000	273,577	938,413	2,080,985
Monterey	849,452	1,096,554	561,786	689,276	2,444,665	5,641,733	22,083,971
Napa	491,822	383,591	383,082	94,491	1,114,491	2,467,477	9,570,794
Nevada	233,141	289,132	234,528	130,051	427,150	1,314,001	6,938,903
Orange	512,403	6,172,620	6,151,357	13,271,783	11,315,442	37,423,606	195,035,603
Placer	830,380	571,159	330,199	2,865,135	1,240,819	5,837,692	18,510,520
Plumas	170,281	80,098	39,864	14,364	138,930	443,537	1,543,856
Riverside	2,442,775	3,415,589	5,472,753	9,711,623	9,601,833	30,644,572	149,449,013
Sacramento	2,028,853	6,844,483	2,216,492	4,088,513	9,178,473	24,356,814	95,714,851
San Benito	474,246	446,653	89,381		161,259	1,171,540	3,147,404
San Bernardino	2,994,785	1,837,903	2,154,155	3,871,037	9,610,900	20,468,780	115,685,305
San Diego	3,238,805	5,388,441	3,327,965	5,331,679	22,374,797	39,661,686	174,282,708
San Francisco	574,007	2,156,831	6,087,157	2,981,391	9,087,782	20,887,168	81,678,700
San Joaquin	653,957	1,393,126	746,754	948,947	2,490,871	6,233,655	39,212,123
San Luis Obispo	651,642	671,975	320,376	720,607	1,884,133	4,248,733	17,238,815
San Mateo	3,219,470	1,434,098	525,575	1,045,111	6,176,414	12,400,669	44,435,678
Santa Barbara	512,243	1,147,763	645,341	11,083	3,515,688	5,832,117	29,215,887
Santa Clara	3,174,965	5,567,429	5,557,077	3,382,336	8,279,530	25,961,337	98,887,179
Santa Cruz	290,473	702,400	12,910	503,400	2,196,133	3,705,315	15,106,077
Shasta	796,035	533,696	154,989	554,387	756,847	2,795,953	17,775,007
Sierra	100,681	18,598	26,106	4,904	21,640	171,928	724,029
Siskiyou	432,333	195,337	351,013	234,645	321,510	1,534,838	4,812,946
Solano	597,532	924,562	858,632	831,884	1,205,903	4,418,515	24,592,073
Sonoma	774,936	477,085	2,232,823	378,724	1,780,811	5,644,380	30,084,839
Stanislaus	384,058	1,040,833	826,950	1,983,463	1,833,589	6,068,894	26,595,646
Sutter	228,571	296,502	201,478	171,267	465,946	1,363,765	6,342,484
Tehama	265,414	358,157	84,156	2,137	1,266,478	1,976,342	5,038,152
Trinity	75,932	140,570	42,142	48,701	78,438	385,783	2,021,245
Tulare	1,078,044	638,135	569,284	268,734	1,401,689	3,955,886	26,589,072
Tuolumne	195,447	229,641	296,594	228,799	252,644	1,203,125	4,044,477
Ventura	1,434,090	2,237,017	1,244,175	1,969,750	2,573,971	9,459,003	47,039,686
Yolo	1,571,113	462,181	422,450	372,819	864,229	3,692,792	12,734,946
Yuba	280,861	363,721	51,281	57,180	769,219	1,522,263	6,006,503
Total	63,186,912	93,960,485	68,695,569	120,484,287	237,413,930	583,741,182	2,468,713,003

FY 2015-2016 Total Expenditures by Object - All Funds
Source: FY 2015-2016 Quarterly Financial Statement (4th Quarter)

Attachment 3

Court	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Prior Year Expense Adjustment	Total
Alameda	81,861,370	22,965,955	731,328	2,000,000	-9,000	107,549,652
Alpine	423,494	203,802	626		4,910	632,832
Amador	2,153,366	626,401	18,138		13,726	2,811,631
Butte	9,362,848	4,022,030	308,593		66	13,693,537
Calaveras	2,161,382	689,009	3,985			2,854,376
Colusa	1,130,150	1,002,715	176,326			2,309,191
Contra Costa	42,449,373	17,927,101	2,289,655		66	62,666,195
Del Norte	2,346,375	1,019,207	3,059			3,368,640
El Dorado	6,800,407	2,028,772	44,734			8,873,912
Fresno	49,893,984	13,425,265	361,991			63,681,240
Glenn	2,037,379	969,507	278,135		2,173	3,287,194
Humboldt	6,016,317	2,456,308	97,071		7,070	8,576,766
Imperial	9,346,591	3,573,460	517,470			13,437,521
Inyo	1,463,977	1,141,540	99,841			2,705,358
Kern	49,182,292	11,162,491	6,992,865			67,337,648
Kings	5,700,577	3,309,724	17,442			9,027,744
Lake	2,429,714	1,456,242	30,213		-1,422	3,914,747
Lassen	1,666,850	1,522,378	4,341			3,193,569
Los Angeles	565,728,915	125,610,825	13,051,965			704,391,704
Madera	7,470,488	2,115,903	91,097			9,677,488
Marin	11,593,296	1,626,307	954,055			14,173,659
Mariposa	1,059,680	452,442	76,639			1,588,761
Mendocino	5,259,674	1,494,734	24,335			6,778,743
Merced	11,348,569	4,942,781	391,676		280	16,683,306
Modoc	750,765	526,350	1,069		-74	1,278,110
Mono	1,321,382	756,629	3,050		-76	2,080,985
Monterey	16,562,080	5,339,222	181,325		1,345	22,083,971
Napa	7,636,340	1,855,886	78,568			9,570,794
Nevada	5,644,965	1,273,050	21,793			6,939,809
Orange	160,009,633	33,998,542	1,028,027		-601	195,035,603
Placer	13,325,152	4,188,943	996,425			18,510,520
Plumas	957,780	581,452	4,624			1,543,856
Riverside	118,203,614	30,236,703	1,008,696			149,449,013
Sacramento	77,161,511	14,287,198	4,266,141			95,714,851
San Benito	2,330,372	810,964	6,213		-144	3,147,404
San Bernardino	89,749,747	24,990,956	946,143		-1,541	115,685,305
San Diego	138,875,429	34,289,441	1,139,682		-21,843	174,282,708
San Francisco	59,080,025	21,094,053	1,504,622		0	81,678,700
San Joaquin	31,252,599	7,468,248	488,970		2,306	39,212,123
San Luis Obispo	14,009,337	3,113,949	115,530			17,238,815
San Mateo	33,309,001	9,701,763	1,424,914			44,435,678
Santa Barbara	23,069,814	5,959,499	186,575			29,215,887
Santa Clara	80,061,566	16,746,528	2,079,085			98,887,179
Santa Cruz	12,178,594	2,812,551	114,931			15,106,077
Shasta	13,855,498	3,424,410	496,202	38	-1,142	17,775,007
Sierra	429,987	293,990	0			723,977
Siskiyou	3,382,377	1,090,388	337,239		2,941	4,812,946
Solano	20,358,630	3,893,802	339,641			24,592,073
Sonoma	23,022,450	5,254,628	1,807,762			30,084,839
Stanislaus	20,569,966	5,903,396	160,333		-38,049	26,595,646
Sutter	4,799,984	1,450,741	91,759			6,342,484
Tehama	3,439,498	1,593,446	5,208			5,038,152
Trinity	1,492,204	517,157	11,884			2,021,245
Tulare	19,629,566	6,847,190	112,323		-7	26,589,072
Tuolumne	2,859,721	1,160,171	24,585			4,044,477
Ventura	35,355,325	11,140,027	507,506		36,828	47,039,686
Yolo	9,004,151	3,030,786	696,467		3,542	12,734,946
Yuba	3,933,152	2,048,077	25,275			6,006,503
Total	1,926,509,280	493,425,035	46,778,149	2,000,038	1,354	2,468,713,857

Constraints on Ending FY 2015-2016 Total Fund Balances All Funds

Attachment 4

Source: FY 2015-2016 Quarterly Financial Statement (4th Quarter)

Court	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
Alameda		817,034	614,768	1,338,877	942,004	3,712,683
Alpine		8,039	81,500	5,580	155,367	250,486
Amador	788	750	11,318	15,914		28,770
Butte	22,052	318,852	26,275	128,494		495,673
Calaveras		123,309	28,096	11,963		163,368
Colusa		209,994		23,091		233,085
Contra Costa		2,808,433	811,037	519,044		4,138,513
Del Norte		387,508	40,298	97,523		525,329
El Dorado	1,593	252,388	8,648	7,132		269,761
Fresno	314,540	1,735,773	594,808	488,858		3,133,979
Glenn		19,678	157,872	28,871		206,421
Humboldt	85,691	144,975	97,454	40,216		368,334
Imperial	89,277	834,137	1,332,088	42,195		2,297,697
Inyo	1,650	390,463	71,458	25,201		488,772
Kern	2,212,250	2,573,471	2,166,307	750,534		7,702,562
Kings		85,104	91,542			176,646
Lake	50,431	127,424	106,219	35,966		320,040
Lassen	101,744	88,266	206,873	59,040		455,922
Los Angeles		13,076,167	63,041,091	5,754,024		81,871,282
Madera		807,778	422,459	119,570		1,349,807
Marin	10,000	623,211	285,054	25,645		943,910
Mariposa		15,655		15,041		30,696
Mendocino		120,931	41,653	31,566		194,150
Merced		2,686,947	710,134	156,148		3,553,229
Modoc		20,023	101,535	12,588		134,145
Mono	192	12,462	12,960	18,320		43,934
Monterey	180,919	693,126	422,825	105,345		1,402,215
Napa	126,164	514,832	189,919	339,839		1,170,754
Nevada		137,748				137,748
Orange	1,588,465	5,792,254	3,853,724	685,033		11,919,476
Placer	217,224	433,187	398,891	180,421		1,229,723
Plumas		36,228	95,984	14,495		146,707
Riverside		2,847,456	731,424	231,801		3,810,680
Sacramento	34,577	1,492,751	2,825,482	921,779	1,872,855	7,147,444
San Benito	21,412	62,036	122,375	27,724		233,547
San Bernardino	2,845,241	2,302,028	7,102,923	250,392		12,500,584
San Diego	2,647,730	11,429,839	6,329,389	290,316		20,697,274
San Francisco		1,265,528	7,587,640	48,590		8,901,758
San Joaquin	186,806	1,439,058	778,875	132,658		2,537,398
San Luis Obispo		1,612,919	551,082	150,936		2,314,937
San Mateo		1,331,814	569,283	189,616		2,090,714
Santa Barbara		2,692,988		1,144,956		3,837,944
Santa Clara		2,511,476	2,231,982	187,224		4,930,683
Santa Cruz		348,902		4,792		353,694
Shasta		193,374	200,774	171,751		565,899
Sierra	25,000	7,234	85,000	23,541		140,775
Siskiyou		111,491		75,558		187,048
Solano		1,002,005	68,526	235,335		1,305,866
Sonoma	1,050,926	1,469,133	146,163			2,666,222
Stanislaus	240,200	1,172,272	509,105			1,921,577
Sutter	10,000	377,674	1,036,238	23,207		1,447,118
Tehama	24,000	110,772	822,647	53,579	34,074	1,045,073
Trinity	3,762	27,734		527		32,023
Tulare	85,396	441,969	1,337,103	249,851		2,114,319
Tuolumne		67,595		40,465		108,060
Ventura		127,605	1,694,299	343,930		2,165,835
Yolo	18,196	447,629	32,024	134,665		632,514
Yuba	42,972	58,868	35,515	26,747		164,101
Total	12,239,199	70,848,296	110,820,639	16,036,473	3,004,300	212,948,907

Element and Component Definitions

Element and Component	Definitions
Judges and Courtroom Support	<p>Includes salaries, benefits, and public agency retirement contributions for the following:</p> <ul style="list-style-type: none"> ▪ Judges ▪ Temporary judges ▪ Subordinate judicial officers (i.e., court commissioners, referees, and hearing officers) <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"> ▪ Courtroom clerks ▪ Secretarial support ▪ Attorneys providing legal research and other legal services to support case adjudication ▪ Court reporters, including transcript costs ▪ Court attendants providing in-courthouse custody to secure housing and movement of prisoners within the courtroom and court facility. <p>Does not include supervisors of courtroom staff, unless performing in court operations.</p>
Case Type Services	<p>Provides essential supportive programs and services that directly assist the court and parties in the adjudication and resolution of cases; ensures the public's access to a safe, fair, and comprehensible court system.</p>
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>
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>
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"> ▪ Court-appointed counsel for children and parents in juvenile dependency proceedings ▪ Dependency mediation ▪ Psychiatric evaluations ▪ Costs associated with the Court Appointed Special Advocate program
Operational Support	<p>Activities that provide non-case-type specific support for court operations, including the management of files and calendars of the courts.</p>
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"> ▪ 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 ▪ Manage files and calendars ▪ Store and retrieve court records ▪ Perform clerical functions for the trial court's appellate activities

Element and Component	Definitions
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"> ▪ Staff interpreters are regular employees of the court and receive salary and benefits. ▪ Certified and noncertified contract interpreters are not court employees. Their services are provided per diem and funded as professional and consultant services. ▪ Interpreter coordinators perform the daily assignment of qualified court interpreters.
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"> ▪ Jury commissioners, who are responsible for collecting lists of qualified prospective jurors, submitting lists to the court, and managing the jury program ▪ Jury fees, jury coordination, child and dependent care for jurors, and jury sequestration
Security	<p>Includes security services provided by marshals, private contract security personnel (i.e., 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"> ▪ Personnel who provide courtroom and internal security ▪ Personnel who provide entrance screening security ▪ Personnel who provide in-courthouse custody of prisoners within the courtroom and court facility ▪ Personnel, up to the level of captain, who provide supervision or management of personnel providing court security at least 0.25 FTE ▪ Purchase and maintenance of security equipment
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"> ▪ Personnel who perform debt collection activities ▪ Services provided by contract debt collection agencies ▪ Operating expenses associated with debt collection activities
Other Non-court Operations	<p>Includes non-court operation activities and services, such as grand jury, pretrial services, small claims advisors, and dispute resolution programs.</p>
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"> ▪ Court executive/administrative officer ▪ Deputy court executive or court administrative officer ▪ Secretarial and administrative support for the above <p>Includes costs for services provided to judicial officers.</p>
Fiscal Services	<p>Includes the chief financial officer and personnel associated with the development of court budgets, including accounting and all aspects of financial management.</p>
Human Resources	<p>Includes the following:</p> <ul style="list-style-type: none"> ▪ 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 ▪ Includes costs relating to in-house education and training for judicial officers and court staff (CJER, local programs, and all other providers, as well as consultant costs)

Element and Component	Definitions
Business and Facilities Services	<p>Includes the following activities and services:</p> <ul style="list-style-type: none"> ▪ Personnel and costs associated with building maintenance, providing business services and supplies, and procurement ▪ Telecommunication costs ▪ Contractual perimeter security services to control facility access ▪ Costs associated with legal and contractual services, intergovernmental charges and other charges associated with the courts, and any other administrative costs ▪ Activities associated with the management of court fixed assets
Information Technology	<p>Includes costs for the following:</p> <ul style="list-style-type: none"> ▪ Chief information officer and support personnel ▪ 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 ▪ Technology consulting services ▪ Technology training activities for judicial and non-judicial employees

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, received 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 until June 30, 2018]

~~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.