

50-50 Excess of Qualified Revenues

Goals



What are
50-50
Excess of
Qualified
Revenues?



Code
Sections.



Areas of
confusion.



How to fill
out the
form.

50-50 Split, Why?



- Trial Court Funding was once the responsibility of each of the 58 counties.
- Counties remit a Maintenance of Effort (MOE) Payment to the State.
- Revenues shifted from the State General Fund to the County General Fund.

Government Code 77205

(a) Notwithstanding any other provision of law, in any year in which a county collects fee, fine, and forfeiture revenue for deposit into the county general fund pursuant to Sections 1463.001 and 1464 of the Penal Code, Sections 42007, 42007.1, and 42008 of the Vehicle Code, and Sections 27361 and 76000 of, and subdivision (f) of Section 29550 of, the Government Code that would have been deposited into the General Fund pursuant to these sections *as they read on December 31, 1997*, and pursuant to Section 1463.07 of the Penal Code, and that exceeds the amount specified in paragraph (2) of subdivision (b) of Section 77201 for the 1997–98 fiscal year, and paragraph (2) of subdivision (b) of Section 77201.1 for the 1998–99 fiscal year, and thereafter, the excess amount shall be divided between the county or city and county and the state, with 50 percent of the excess transferred to the state for deposit in the State Trial Court Improvement and Modernization Fund and 50 percent of the excess deposited into the county general fund.

Government
Code 77205

Requires revenue from specific code sections be divided between the County and the State

Allows the total revenue to be reduced by each county's Revenue MOE prior to 50/50 split

50-50 Excess Qualified Revenues

As they read December 31, 1997

- GC 27361(b) – Recording/Indexing
- GC 76000(c)
- PC 1463.001 – County/City Arrests
- PC 1464 – State Penalty Assessment
- VC 42007 – TVS Fees distributed to County General Fund
- VC 42007.1 – TVS \$49 fee

As it reads today

- PC 1463.07* – Administrative Screening Fees
- PC 1463.07* – Citation Processing Fees

* formerly GC 29550(f)

Government Code 27361(b)

Subdivision (b) today

- One dollar (\$1) of each three dollar (\$3) fee for each additional page shall be deposited in the county general fund.

Subdivision (b) December 31, 1997

- One dollar (\$1) of each three dollar (\$3) fee for each additional page shall be transmitted by the county auditor monthly to the Controller and deposited in the General Fund.

Government Code 76000(c)

Subdivision (c) today

- (c) The county treasurer shall deposit one dollar (\$1) of every two dollars and fifty cents (\$2.50) collected pursuant to subdivision (b) into the general fund of the county.

Subdivision (c) December 31, 1997

(c) The county treasurer shall transfer to the Controller one dollar (\$1) of every two dollars and fifty cents (\$2.50) deposited pursuant to subdivision (b). The Controller shall deposit these moneys which are received by him or her prior to January 1, 1997, in the General Fund. The Controller shall deposit these moneys which are received by him or her on or after January 1, 1997, in the State Courthouse Construction Fund.

Penal Code 1463.001

Subdivision (b) today

- (2) Base fines resulting from county arrest not included in paragraph (1), shall be transferred into the proper funds of the county.
- (3) Base fines resulting from city arrests not included in paragraph (1), an amount equal to the applicable county percentages set forth in Section 1463.002, as modified by Section 1463.28, shall be transferred into the proper funds of the county.

Subdivision (b) December 31, 1997

- (3) Of base fines resulting from county arrest not included in paragraph (1), 25 percent shall be transferred into the proper funds of the county, and 75 percent shall be transferred to the General Fund. . . .
- (4) Of base fines resulting from city arrests not included in paragraph (1), an amount equal to the applicable county percentages set forth in Section 1463.002, as modified by Section 1463.28, shall be divided between the state and county, with 75 percent transferred to the General Fund and 25 percent transferred into the proper funds of the county

Penal Code 1463.07

As it appears today

An administrative screening fee of twenty-five dollars (\$25) shall be collected from each person arrested and released on his or her own recognizance upon conviction of any criminal offense related to the arrest other than an infraction. A citation processing fee in the amount of ten dollars (\$10) shall be collected from each person cited and released by any peace officer in the field or at a jail facility upon conviction of any criminal offense, other than an infraction, related to the criminal offense cited in the notice to appear. . . . All fees collected pursuant to this subdivision shall be deposited by the county auditor in the general fund of the county.

Penal Code 1464

Subdivision (e) today

(e) After a determination by the court of the amount due, the clerk of the court shall collect the penalty and transmit it to the county treasury. The portion thereof attributable to Chapter 12 (commencing with Section 76000) of Title 8 of the Government Code shall be deposited in the appropriate county fund and 70 percent of the balance shall then be transmitted to the State Treasury, to be deposited in the State Penalty Fund, which is hereby created, and 30 percent to remain on deposit in the county general fund.

Subdivision (e) December 31, 1997

(e) After a determination by the court of the amount due, the clerk of the court shall collect the penalty and transmit it to the county treasury. The portion thereof attributable to Chapter 12 (commencing with Section 76000) of Title 8 of the Government Code shall be deposited in the appropriate county fund and the balance shall then be transmitted to the State Treasury, with 70 percent to be deposited in the State Penalty Fund, which is hereby created, and 30 percent to remain on deposit in the General Fund.

Vehicle Code 42007

Subdivision (b) December 31, 1997

- (b) Revenues derived from the fee collected under this section shall be deposited in accordance with Section 68084 of the Government Code and allocated monthly as follows:
 - (1) Seventy-seven percent of the amount shall be deposited in the General Fund, except that effective January 1, 1992, 14 percent of the moneys transmitted under this paragraph shall be deposited in the State Courthouse Construction Fund.
 - (2) The remaining amount collected under subdivision (a) shall be deposited in the general fund of the county, provided that in any county in which a fund is established pursuant to Section 76100 or 76101 of the Government Code, the sum of one dollar (\$1) for each fund so established shall be deposited with the county treasurer and placed in that fund.

Vehicle Code 42007

Subdivision (b) today

- (b) Revenues derived from the fee collected under this section shall be deposited in accordance with Section 68084 of the Government Code in the **general fund of the county and, as may be applicable, distributed as follows:**
- (1) In any county in which a fund is established pursuant to Section 76100 or 76101 of the Government Code, the sum of one dollar (\$1) for each fund so established shall be deposited with the county treasurer and placed in that fund.
- (2) In any county that has established a Maddy Emergency Medical Services Fund pursuant to Section 1797.98a of the Health and Safety Code, an amount equal to the sum of each two dollars (\$2) for every seven dollars (\$7) that would have been collected pursuant to Section 76000 of the Government Code and, commencing January 1, 2009, an amount equal to the sum of each two dollars (\$2) for every ten dollars (\$10) that would have been collected pursuant to Section 76000.5 of the Government Code with respect to those counties to which that section is applicable shall be deposited in that fund. Nothing in the act that added this paragraph shall be interpreted in a manner that would result in either of the following:
 - (A) The utilization of penalty assessment funds that had been set aside, on or before January 1, 2000, to finance debt service on a capital facility that existed before January 1, 2000.
 - (B) The reduction of the availability of penalty assessment revenues that had been pledged, on or before January 1, 2000, as a means of financing a facility which was approved by a county board of supervisors, but on January 1, 2000, is not under construction.
- (3) The amount of the fee that is attributable to Section 70372 of the Government Code shall be transferred pursuant to subdivision (f) of that section.

Calculation for VC 42007

- GC 76000.5 EMS Maddy Fund Addl PA \$ 46,816.68
- GC 76000.5 EMS Maddy Fund (TVS) \$ 29,960.50
- GC 76100 Crt Construction Fund \$ 50,950.02
- GC 76100 Crt (exempt) \$ 1,787.17
- GC 76101 CJF Construction Fund \$ 50,947.72
- GC 76101 CJF (exempt) \$ 1,787.09
- GC 76102 Auto Finger \$ 11,303.83
- GC 76104 EMS Maddy Fund \$ 43,527.36
- GC 76104 EMS Maddy Fund (TVS) \$ 29,983.90
- GC 76104.6 DNA Penalty Assmt – 75% \$ 18,217.98
- VC 42001.2 Air Quality Mgt – court fines \$ 1.70
- VC 42007 County GF (TVS) \$260,322.85
- VC 42007.1 County GF (TVS 24) \$ 53,739.94

• All of the highlighted lines should be included in the calculation for VC 42007 the sub-total would be \$323,841.51



More to add VC 42007

Don't forget to add the local fees, for example:

Bloomington City was disbursed \$ 24,636.94

The General Fund (exempt) VC 42007.1 (c) was \$ 2,794.37

This line would need to be added in for all of the cities within the county

Total TVS amount to be reported on the 50-50 \$326,635.88



Vehicle Code 42007.1

Subdivision (b) today

(b) Notwithstanding subdivision (b) of Section 42007, the revenue from the forty-nine-dollar (\$49) fee collected under this section shall be deposited in the county general fund. Fifty-one percent of the amount collected under this section and deposited into the county general fund shall be transmitted therefrom monthly to the Controller for deposit in the Immediate and Critical Needs Account of the State Court Facilities Construction Fund, established in Section 70371.5 of the Government Code.

Subdivision (b) December 31, 1997

- (b) The fee revenues shall be allocated as follows rather than as specified in subdivision (b) of Section 42007:
- (1) Twenty-four dollars (\$24) of each fee collected shall be deposited in the General Fund.

Whew! I'm glad
that's over..



New 50-50 Form

Fiscal Year:	FY 2018-19							
Name:	Donna			Phone Number:	916-263-7498			
County:	Select County			E-Mail Address:	Donna.Newman@jud.ca.gov			
CODE SECTION	DESCRIPTION			REVENUES COLLECTED	CALCULATION	ADJUSTED QUALIFIED REVENUE		
GC 27361(b)	Recording and indexing fees (ROR ¹ Account No. 1510)				100% of collections	0.00		
GC 76000(c)	\$1.00 of each \$2.50 collected from every parking offense to be deposited to the county general fund (ROR Account No. 1510_010)				100% of collections	0.00		
NOTE: Please indicate if your county has any of the construction funds listed below:								
	a) Courthouse Construction Fund (GC section 76100):							
	b) Criminal Justice Facilities Construction Fund (GC section 76101):							
PC 1463.001	Base fines and forfeitures (other than parking) - collections resulting from county arrests (ROR Account No. 1550)				75% of collections	0.00		
PC 1463.001	Base fines and forfeitures (other than parking) - county percentage of collections resulting from city arrests pursuant to PC 1463.002 and PC 1463.28 - <i>If applicable</i> (ROR Account No. 1550)				75% of collections	0.00		
PC 1463.07	\$25 administrative screening fees (ROR Account No. 1555_010)				100% of collections	0.00		
PC 1463.07	\$10 citation processing fees (ROR Account No. 1555_020)				100% of collections	0.00		
PC 1464	State penalty assessments - DOES NOT include fish and game amount (ROR Account No. 1555_030)				30% of collections	0.00		
VC 42007	Traffic violator school fees - Total amount collected (ROR Account No. 1500)				77% of collections	0.00		
VC 42007.1	Traffic violator school \$49 fee (ROR Account No. 1501)				49% of collections	0.00		
Total, Qualified Revenue Contributed to 50/50 Excess Split Calculation³								\$0.00
LESS: Revenue-base MOE amount for your county ²								\$0.00
Excess amount (qualified revenue less revenue-base MOE amount)						18		0.00
AMOUNT TO BE TRANSFERRED TO STATE CONTROLLER (Excess amount divided by 2)								0.00

¹ Report of Revenue (ROR) is the schedule that each trial court or county submits to the Judicial Council on a quarterly basis.

Header of the 50-50 Form

PLEASE EMAIL THIS COMPLETED FORM TO: 5050revenue@jud.ca.gov					
Fiscal Year:	FY 2018-19	▼			
Name:	Donna		Phone Number:	916-263-7498	
County:	Riverside		E-Mail Address:	Donna.Newman@jud.ca.gov	

Revenues Collected

CODE SECTION	DESCRIPTION	REVENUES COLLECTED	CALCULATION	ADJUSTED QUALIFIED REVENUE
GC 27361(b)	Recording and indexing fees (ROR ¹ Account No. 1510)	\$ 276,668.00	100% of collections	276,668.00
GC 76000(c)	\$1.00 of each \$2.50 collected from every parking offense to be deposited to the county general fund (ROR Account No. 1510_010)	\$ 524,656.95	100% of collections	524,656.95
	NOTE: Please indicate if your county has any of the construction funds listed below:			
	a) Courthouse Construction Fund (GC section 76100):		▼	
	b) Criminal Justice Facilities Construction Fund (GC section 76101):		▼	
PC 1463.001	Base fines and forfeitures (other than parking) - collections resulting from county arrests (ROR Account No. 1550)	\$ 5,643,221.00	75% of collections	4,232,415.75
PC 1463.001	Base fines and forfeitures (other than parking) - county percentage of collections resulting from city arrests pursuant to PC 1463.002 and PC 1463.28 - If applicable (ROR Account No. 1550)		75% of collections	0.00
PC 1463.07	\$25 administrative screening fees (ROR Account No. 1555_010)	\$ 296.23	100% of collections	296.23
PC 1463.07	\$10 citation processing fees (ROR Account No. 1555_020)	\$ 14,589.35	100% of collections	14,589.35
PC 1464	State penalty assessments - DOES NOT include fish and game amount (ROR Account No. 1555_030)	\$ 8,073,300.00	30% of collections	2,421,990.00
VC 42007	Traffic violator school fees - Total amount collected (ROR Account No. 1500)	\$ 5,018,259.00	77% of collections	3,864,059.43
VC 42007.1	Traffic violator school \$49 fee (ROR Account No. 1501)	\$ 2,258,384.00	49% of collections	1,106,608.16

Calculating VC 42007

- For those counties with case management software that does not report the total TVS fee, but only the various components as they are distributed, this sheet is used to calculate the total TVS fee for purposes of completing the 50-50 Calc Form. For purposes of this form, "Net TVS Fee" refers to the amount of the TVS fee that remains in the general fund after all distributions are made pursuant to VC 42007.

Components of the Traffic Violator School (TVS) fee, pursuant to Vehicle Code § 42007			
Fund	Code Section	Description	Amount
Net TVS Fee, retained in general fund*	VC 42007	Net TVS deposited in general fund, following distributions	
Court Construction Fund	GC 76100	\$1 for each fee, if fund is established by county	
Criminal Justice Facilities Construction Fund	GC 76101	\$1 for each fee, if fund is established by county	
Maddy EMS Fund	GC 76104	\$2 for every \$7 (if authorized)	
Additional Maddy EMS Fund	GC 76000.5	\$2 for every \$10 (if authorized)	
City Portion of Base Fine (less 2% automation)	VC 42007(c)	98% of city portion of base fine, as determined by PC 1463.002	
Total TVS Fee:			\$0

Amount to Transfer

Total, Qualified Revenue Contributed to 50/50 Excess Split Calculation ³	\$12,441,283.87
LESS: Revenue-base MOE amount for your county ²	\$11,028,078.00
Excess amount (qualified revenue less revenue-base MOE amount)	1,413,205.87
AMOUNT TO BE TRANSFERRED TO STATE CONTROLLER (Excess amount divided by 2)	706,602.94

Conclusion

- Forms and Instructions are sent to the Counties in May-June
- If a balance is due, remittance of funds is due to the State Controller Office August 14th
- Funds should be remitted on the TC-31
(remember to select the previous fiscal year)
- Send the 50-50 form to Judicial Council at 5050revenue@jud.ca.gov

Contact Information

Donna Newman, Supervisor

Funds and Revenue Unit

Donna.Newman@jud.ca.gov

OR

Revenue Distribution Mailbox

RevenueDistribution@jud.ca.gov