



JUDICIAL COUNCIL OF CALIFORNIA

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Chief Justice of California
Chair of the Judicial Council

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MR. MARTIN HOSHINO
Administrative Director,
Judicial Council

December 31, 2019

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

Hon. Hannah-Beth Jackson
Chair, Senate Judiciary Committee
State Capitol, Room 2187
Sacramento, California 95814

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

Hon. Mark Stone
Chair, Assembly Judiciary Committee
1020 N Street, Room 104
Sacramento, California 95814

Re: Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for FY 2018–19, as required under Government Code sections 68502.5(b) and 77202.5(b)

Dear Senator Mitchell, Senator Jackson, Assembly Member Ting, and Assembly Member Stone:

Pursuant to the requirements under Government Code sections 68502.5(b) and 77202.5(b), the Judicial Council submits the attached report on the following trial court financial information 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 for 2018–19.

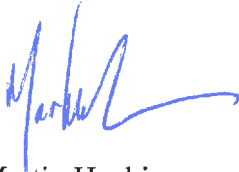
December 31, 2019

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Information was compiled from data reported by the trial courts for all fund sources in the 2018–19 fourth quarter Quarterly Financial Statements. For 2018–19, the trial courts reported revenues of \$2.707 billion, expenditures of \$2.678 billion, and fund balances totaling \$210.5 million. Of the total fund balance of \$210.5 million, based on Governmental Accounting Standards Board Statement No. 54 classifications, \$12.6 million was nonspendable, \$92.8 million was restricted, \$84.3 million was committed, \$17.7 million was assigned, and \$3.1 million was unassigned. Detailed information can be found in the attached report.

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

Sincerely,



Martin Hoshino
Administrative Director
Judicial Council

MH/BS/cw

Attachments

1. 2018–2019 Total Revenues—All Funds
2. 2018–2019 Total Expenditures by Component or Element—All Funds
3. 2018–2019 Total Expenditures by Object—All Funds
4. Constraints on Ending 2018–2019 Total Fund Balances—All Funds
5. Element and Component Definitions
6. Judicial Council Fund Balance Policy

cc: Diane F. Boyer-Vine, Legislative Counsel
Erika Contreras, Secretary of the Senate
Sue Parker, Assistant Chief Clerk of the Assembly
Eric Dang, Policy Consultant, Office of Senate President pro Tempore Toni G. Atkins
Amy Alley, Policy Advisor, Office of Senate President pro Tempore Toni G. Atkins
Alf Brandt, Senior Counsel, Office of Assembly Speaker Anthony Rendon
Gabrielle Zeps, Policy Consultant, Office of Assembly Speaker Anthony Rendon
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Tina McGee, Executive Secretary, Legislative Analyst's Office
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Jennifer Troia, Principal Consultant, Joint Legislative Budget Committee
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Gary Olson, Consultant, Assembly Republican Office of Policy & Budget
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Cory T. Jaspersen, Director, Governmental Affairs, Judicial Council
Zlatko Theodorovic, Director and Chief Financial Officer, Budget Services, Judicial
Council
Lucy Fogarty, Deputy Director, Budget Services, Judicial Council
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MR. MARTIN HOSHINO
Administrative Director,
Judicial Council

Report title: *Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for 2018–19*

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

Date of report: December 31, 2019

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 2018–19, including revenues; expenditures at the program, component, and object levels; and fund balance constraints. All data are reported for each trial court, as are totals for all trial courts.

Information was compiled from data reported by the trial courts for all fund sources in the 2018–19 fourth quarter Quarterly Financial Statements. For 2018–19, the trial courts reported revenues of \$2.707 billion, expenditures of \$2.678 billion, and fund balances totaling \$210.5 million. Of the total fund balance of \$210.5 million, based on Governmental Accounting Standards Board Statement No. 54 classifications, \$12.6 million was nonspendable, \$92.8 million was restricted, \$84.3 million was committed, \$17.7 million was assigned, and \$3.1 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 415-865-7966.

2018-2019 Total Expenditures by Component or Element - All Funds

Source: 2018-2019 Quarterly Financial Statement (4th Quarter)

Court Administration Program							
Court	Executive Office	Fiscal Services	Human Resources	Business & Facilities Services	Information Technology	Total Court Administration Program	Total
Alameda	927,435	3,748,230	4,399,047	9,450,720	8,178,421	26,703,853	104,548,132
Alpine	18,007	66,608	106,391	35,482	34,593	261,080	812,874
Amador	158,891	913,438	55,871	330,631	174,083	1,632,914	3,727,041
Butte	388,637	758,884	816,094	521,864	1,148,183	3,633,662	15,138,286
Calaveras	200,018	132,693	130,554	81,956	324,689	869,910	3,093,111
Colusa	13,442	109,137	129,344	167,176	165,415	584,514	1,950,875
Contra Costa	1,251,470	3,484,593	3,463,097	2,223,992	5,824,117	16,247,268	59,551,348
Del Norte	217,693	163,258	226,029	52,000	406,300	1,065,280	3,613,461
El Dorado	418,903	295,134	220,632	470,245	822,670	2,227,583	9,227,888
Fresno	1,583,502	2,530,444	1,609,895	2,422,979	4,914,602	13,061,422	64,496,580
Glenn	162,333	192,142	51,446	299,146	220,923	925,990	3,304,088
Humboldt	244,089	418,867	249,192	320,618	431,356	1,664,122	9,177,936
Imperial	366,085	792,046	724,390	639,037	471,196	2,992,754	12,221,037
Inyo	66,089	74,712	639,290	98,415	87,950	966,456	3,022,215
Kern	2,204,611	1,008,576	1,059,563	6,617,924	6,556,115	17,446,788	83,713,339
Kings	445,151	312,524	434,744	1,310,128	785,068	3,287,616	10,680,216
Lake	247,533	130,622	104,822	195,581	671,888	1,350,445	4,485,194
Lassen	143,179	103,987	148,304	129,469	102,801	627,740	2,981,165
Los Angeles	26,188,757	24,437,340	12,748,749	56,986,666	73,816,397	194,177,909	790,624,088
Madera	815,220	313,882	333,896	363,750	827,413	2,654,161	11,024,123
Marin	570,507	950,626	1,165,761	549,757	1,873,309	5,109,960	14,633,756
Mariposa	125,729	155,838	19,909	329,469	124,546	755,492	1,938,985
Mendocino	210,591	427,744	104,361	190,134	605,919	1,538,749	7,635,008
Merced	318,038	563,469	2,181,329	1,808,044	2,144,649	7,015,528	17,841,137
Modoc	145,386	57,758	63,786	13,803	164,746	445,480	1,383,221
Mono	207,667	235,626	187,247	181,246	292,397	1,104,183	2,422,797
Monterey	1,953,569	994,972	482,098	1,052,617	3,915,157	8,398,413	25,590,655
Napa	563,544	347,491	519,325	199,067	1,063,894	2,693,322	10,172,601
Nevada	336,156	237,554	479,399	153,794	689,895	1,896,799	7,197,556
Orange	551,520	6,146,878	6,293,845	12,480,078	10,342,061	35,814,382	196,653,819
Placer	1,218,171	662,848	456,991	4,717,390	3,477,539	10,532,939	24,573,606
Plumas	210,674	147,945	38,165	18,898	4,202	419,885	1,439,574
Riverside	1,173,410	4,390,879	4,989,755	9,974,288	9,448,189	29,976,521	165,602,614
Sacramento	840,128	3,436,765	3,761,671	4,140,185	9,075,944	21,254,692	96,260,868
San Benito	498,130	214,413	38,065	229	423,755	1,174,593	3,227,932
San Bernardino	3,681,866	2,240,277	2,543,893	5,561,791	10,612,945	24,640,772	139,723,293
San Diego	3,950,965	5,838,987	3,721,506	7,705,845	21,227,786	42,445,089	181,342,677
San Francisco	814,449	1,700,100	4,728,041	1,871,305	6,357,812	15,471,708	75,396,579
San Joaquin	726,474	2,886,167	553,743	1,684,441	2,527,255	8,378,079	46,074,410
San Luis Obispo	731,628	433,887	371,671	871,392	1,491,988	3,900,565	17,573,424
San Mateo	3,565,989	2,153,425	705,197	1,113,506	4,108,658	11,646,775	46,264,129
Santa Barbara	550,793	1,281,344	665,186	20,266	2,495,150	5,012,739	30,697,699
Santa Clara	2,581,788	5,278,835	2,924,946	6,955,875	7,834,663	25,576,106	104,537,204
Santa Cruz	374,007	349,820	349,823	701,518	2,305,798	4,080,966	16,677,800
Shasta	772,729	674,381	223,952	359,417	887,728	2,918,207	20,322,510
Sierra	17,635	77,873	44,832	6,771	846	147,956	906,185
Siskiyou	358,570	168,993	472,518	227,953	224,124	1,452,158	4,349,198
Solano	635,279	1,565,673	847,513	1,264,612	1,765,057	6,078,134	28,687,541
Sonoma	545,798	461,216	1,334,854	391,392	1,519,711	4,252,971	29,526,603
Stanislaus	579,396	1,346,096	762,764	1,698,304	4,400,328	8,786,888	30,660,563
Sutter	363,153	288,659	230,667	185,688	752,080	1,820,246	7,073,225
Tehama	328,309	436,975	112,656	119,365	883,202	1,880,507	5,854,606
Trinity	112,554	154,352	322,294	91,815	210,646	891,660	2,460,482
Tulare	1,307,979	791,516	636,702	155,937	1,945,483	4,837,617	33,274,328
Tuolumne	184,952	277,932	290,218	192,718	271,538	1,217,358	4,709,664
Ventura	1,791,525	3,325,264	1,388,333	2,230,355	4,221,153	12,956,631	55,434,189
Yolo	1,545,600	528,040	430,473	675,277	832,193	4,011,583	15,284,238
Yuba	313,146	590,425	379,896	100,700	672,593	2,056,760	6,742,449
Total	\$70,818,851	\$91,808,158	\$72,474,735	\$152,713,020	\$227,159,115	\$614,973,878	\$2,677,540,122

FY 2018-2019 Total Expenditures by Object - All Funds
Source: FY 2018-2019 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	80,478,747	19,053,781	569,784	4,662,500	(216,680)	104,548,132
Alpine	592,385	140,489	80,000	-	-	812,874
Amador	2,894,779	829,310	2,952	-	-	3,727,041
Butte	11,105,538	3,548,964	478,729	-	5,054	15,138,286
Calaveras	2,366,452	714,744	11,915	-	-	3,093,111
Colusa	1,074,058	875,546	1,270	-	-	1,950,875
Contra Costa	43,148,931	15,247,132	1,146,596	-	8,689	59,551,348
Del Norte	2,362,996	1,227,085	19,380	-	4,000	3,613,461
El Dorado	7,103,605	2,078,909	45,174	-	200	9,227,888
Fresno	51,435,702	12,702,615	358,263	-	-	64,496,580
Glenn	1,960,563	1,246,616	96,909	-	-	3,304,088
Humboldt	6,619,991	2,472,221	83,673	-	2,052	9,177,936
Imperial	8,778,134	3,136,447	306,456	-	-	12,221,037
Inyo	1,588,842	958,125	475,248	-	-	3,022,215
Kern	57,854,620	17,913,967	7,944,752	-	-	83,713,339
Kings	6,349,379	4,295,007	25,846	-	9,985	10,680,216
Lake	2,804,775	1,590,909	89,510	-	-	4,485,194
Lassen	1,771,217	1,205,284	4,664	-	-	2,981,165
Los Angeles	658,252,985	125,795,620	6,575,482	-	-	790,624,088
Madera	8,354,770	2,523,338	146,015	-	-	11,024,123
Marin	11,930,990	2,277,013	425,753	-	-	14,633,756
Mariposa	1,103,292	590,825	244,868	-	-	1,938,985
Mendocino	6,014,230	1,586,951	33,827	-	-	7,635,008
Merced	12,325,034	5,109,532	406,571	-	-	17,841,137
Modoc	854,177	513,162	15,882	-	-	1,383,221
Mono	1,687,078	734,977	742	-	-	2,422,797
Monterey	19,488,308	5,939,157	163,228	-	(37)	25,590,655
Napa	7,793,911	2,185,711	192,979	-	-	10,172,601
Nevada	5,518,267	1,488,079	191,211	-	-	7,197,556
Orange	160,660,462	35,119,032	874,360	-	(34)	196,653,819
Placer	15,752,216	6,326,485	2,489,503	-	5,401	24,573,606
Plumas	908,562	526,589	4,423	-	-	1,439,574
Riverside	130,407,040	33,176,661	2,040,615	-	(21,702)	165,602,614
Sacramento	82,769,639	12,735,287	755,943	-	-	96,260,868
San Benito	2,320,497	904,679	2,756	-	-	3,227,932
San Bernardino	109,337,668	29,759,773	625,851	-	-	139,723,293
San Diego	144,715,827	35,262,931	1,364,073	-	(154)	181,342,677
San Francisco	58,573,713	16,061,142	761,725	-	-	75,396,579
San Joaquin	37,714,796	8,027,827	346,695	-	(14,908)	46,074,410
San Luis Obispo	14,233,756	3,226,750	112,919	-	-	17,573,424
San Mateo	37,376,226	8,677,708	209,563	-	632	46,264,129
Santa Barbara	24,873,895	5,574,335	255,767	-	(6,298)	30,697,699
Santa Clara	84,319,249	16,644,634	885,902	2,687,419	-	104,537,204
Santa Cruz	13,457,502	2,911,763	308,535	-	-	16,677,800
Shasta	16,527,286	3,500,744	349,711	-	(55,232)	20,322,510
Sierra	460,148	403,584	2,475	-	39,978	906,185
Siskiyou	2,940,357	954,903	453,938	-	-	4,349,198
Solano	22,565,860	5,255,750	865,931	-	-	28,687,541
Sonoma	23,140,893	5,505,524	880,185	-	-	29,526,603
Stanislaus	23,477,281	6,795,992	493,363	-	(106,073)	30,660,563
Sutter	5,241,182	1,723,651	108,392	-	-	7,073,225
Tehama	4,113,795	1,738,207	2,603	-	-	5,854,606
Trinity	1,547,680	635,790	277,012	-	-	2,460,482
Tulare	24,590,034	8,553,662	129,715	-	918	33,274,328
Tuolumne	3,263,338	1,417,010	29,316	-	-	4,709,664
Ventura	41,618,956	13,317,566	490,416	-	7,250	55,434,189
Yolo	10,795,083	4,070,502	418,653	-	-	15,284,238
Yuba	4,571,038	1,984,022	188,439	-	(1,050)	6,742,449
Total	\$2,125,887,734	\$508,774,018	\$35,866,458	\$7,349,919	-\$338,008	\$2,677,540,122

Constraints on Ending FY 2018-2019 Total Fund Balances All Funds

Attachment 4

Source: FY 2018-2019 Quarterly Financial Statement (4th Quarter)

Court	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
Alameda	-	1,713,820	5,580,958	82,435	1,022,430	8,399,643
Alpine	-	15,048	-	8,047	14,357	37,452
Amador	-	35,650	180,000	7,705	-	223,355
Butte	235,186	350,422	357,292	154,079	-	1,096,979
Calaveras	244,908	173,724	60,353	97,883	16,779	593,647
Colusa	325,000	264,184	181,789	19,791	6,893	797,657
ContraCosta	-	2,116,447	359,692	398,562	-	2,874,701
DelNorte	-	505,008	88,519	35,955	-	629,482
Fresno	1,143	1,610,593	2,702,674	508,396	-	4,822,806
ElDorado	2,270	-	-	-	25,452	27,723
Glenn	-	80,607	33,641	32,250	-	146,498
Humboldt	15,659	101,896	455	80,112	-	198,122
Imperial	-	665,292	1,595,407	105,423	-	2,366,123
Inyo	2,015	399,485	-	27,020	-	428,520
Kern	1,481,021	3,508,063	-	12,778	-	5,001,862
Kings	-	264,220	1,545,405	97,563	-	1,907,188
Lake	-	180,882	255,463	30,128	-	466,473
Lassen	78,376	124,268	250,000	22,569	-	475,212
Los Angeles	59,330	23,771,590	28,361,847	4,718,326	-	56,911,094
Madera	-	542,102	315,205	14,622	-	871,929
Marin	5,000	1,023,487	459,913	49,217	-	1,537,617
Mariposa	2,359	28,329	-	24,655	-	55,343
Mendocino	777,080	239,923	187,127	73,932	-	1,278,063
Merced Revised	223,066	2,640,421	330,956	23,282	-	3,217,724
Merced	223,066	2,632,921	338,456	23,332	-	3,217,774
Modoc	-	19,268	81,788	5,341	-	106,398
Mono	27,337	51,378	34,430	146,117	-	259,263
Monterey	186,333	679,695	373,814	141,254	-	1,381,095
Napa	-	621,994	34,775	101,513	-	758,282
Nevada	-	306,498	-	14,408	-	320,906
Orange	1,457,463	6,776,483	2,888,008	2,480,366	-	13,602,320
Placer	287,669	484,877	103,464	236,542	-	1,112,552
Plumas	-	57,120	23,483	14,523	-	95,126
Riverside	-	4,658,147	4,564,227	1,421,045	-	10,643,419
Riverside	-	4,658,147	4,564,227	1,421,045	-	10,643,419
Sacramento	18,568	2,110,046	2,509,354	960,695	1,790,298	7,388,961
San Benito	113,538	22,920	239,759	547,811	-	924,028
San Diego	1,389,920	11,935,353	7,756,222	240,324	-	21,321,819
San Francisco	-	1,045,565	385,693	364,785	-	1,796,043
San Joaquin	226,122	1,922,727	81,129	295,230	-	2,525,209
San Mateo	293,803	1,074,564	3,105,344	797,981	-	5,271,692
SanBernardino	3,601,628	2,353,826	3,764,347	-	-	9,719,801
SanLuisObispo	-	2,003,348	665,982	180,612	212,356	3,062,298
Santa Barbara	-	2,891,532	2,037,707	22,163	-	4,951,402
SantaClara	18,828	102,618	-	4,155	-	125,602
SantaCruz	-	472,958	489,878	54,527	-	1,017,364
Sierra	9,960	2,173	4,515	4,784	-	21,431
Siskiyou	-	239,631	-	22,902	-	262,532
Solano	-	1,173,332	833,496	247,424	-	2,254,252
Sonoma	474,426	1,909,520	194,884	-	-	2,578,830
Stanislaus	622,304	280,553	574,468	-	-	1,477,325
Sutter	3,749	342,424	618,397	361,952	-	1,326,522
Tehama	-	212,705	201,479	216,639	-	630,823
Tulare	191,490	380,693	500,000	100,913	-	1,173,096
Tuolumne	-	227,500	-	118,263	-	345,763
Ventura	-	106,864	3,249,413	276,019	-	3,632,296
Yolo	272	572,728	1,040,994	12,315	-	1,626,309
Yuba	-	111,441	209,809	206,741	-	527,990
Total	\$12,598,888	\$92,797,007	\$84,316,238	\$17,666,453	\$3,088,566	\$210,467,152

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 2010–11.

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 strikethrough language is suspended until June 30, 2020]

~~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 Judicial Council on behalf of the courts.
3. **Statewide Administrative Infrastructure Initiatives.** Statewide assessment in support of technology initiatives (e.g., 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.