Judicial Council of California

ADMINISTRATIVE OFFICE OF THE COURTS

FINANCE DIVISION

455 Golden Gate Avenue • San Francisco, California 94102-3688

Telephone 415-865-7960 • Fax 415-865-4325 • TDD 415-865-4272

RONALD M. GEORGE
Chief Justice of California
Chair of the Judicial Council

WILLIAM C. VICKREY
Administrative Director of the Courts

RONALD G. OVERHOLT
Chief Deputy Director

STEPHEN NASH
Director, Finance Division

December 7, 2009

Hon. Denise Ducheny
California State Senate
Chair, Committee on Budget and Fiscal Review
State Capitol, Room 5035
Sacramento, California 95814

Hon. Ellen Corbett
California State Senate
Chair, Committee on Judiciary
State Capitol, Room 5108
Sacramento, California 95814

Hon. Noreen Evans
California State Assembly
Chair, Committee on Budget
State Capitol, Room 6026
Sacramento, California 95814

Hon. Michael Feuer
California State Assembly
Chair, Committee on Judiciary
State Capitol, Room 2114
Sacramento, California 95814

RE: Report of Allocations and Reimbursements to the Trial Courts for Fiscal Year 2008–2009

Dear Senators Ducheny and Corbett and Assembly Members Evans and Feuer:

In conformance with the provisions of Government Code section 77202.5(a), the Administrative Office of the Courts (AOC) respectfully submits the attached report on allocations and reimbursements provided to the trial courts during fiscal year (FY) 2008–2009, and on the Judicial Council's policy governing trial court reserves.

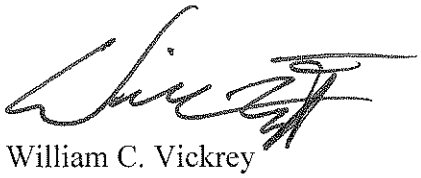
The FY 2008–2009 allocations and reimbursements are through November 10, 2009 and were made from the following funds:

- Trial Court Trust Fund
- Trial Court Improvement Fund
- Judicial Administration Efficiency and Modernization Fund
- General Fund

The council's policy on trial court fund balances is attached (see Attachment 6).

If you have any questions related to this report, please contact Stephen Nash at (415) 865-7584.

Sincerely,



William C. Vickrey
Administrative Director of the Courts

WCV/KP
Attachments:
Attachment 1 – FY 2008–2009 Allocation and Reimbursement to Trial Courts Report – Trial Court Trust Fund
Attachment 2 – FY 2008–2009 Allocation and Reimbursement to Trial Courts Report – Trial Court Improvement Fund
Attachment 3 – FY 2008–2009 Trial Allocation and Reimbursement to Trial Courts Report – Judicial Administration Efficiency and Modernization Fund
Attachment 4 – FY 2008–2009 Allocation and Reimbursement to Trial Courts Report – General Fund
Attachment 5 – Description of Allocations and Reimbursements
Attachment 6 – Fund Balance Policy
cc: Ronald G. Overholt, AOC Chief Deputy Director
Brian Brown, Consultant, Senate Committee on Budget and Fiscal Review
Matt Osterli, Consultant, Senate Republic Caucus
Joe Stephenshaw, Consultant, Assembly Committee on Budget
Allan Cooper, Consultant, Assembly Republican Caucus
Drew Soderborg, Fiscal and Policy Analyst, Legislative Analyst's Office
Jennifer Osborn, Principal Program Budget Analyst, Department of Finance

FY 2008-2009 Trial Court Allocations and Reimbursements

Attachment 1

Court Name	Base Budget	Statewide Unallocated Reduction of $92.24 Million	Statewide $26 Million Reduction to Offset Revenue Shortfall	Retirement - Rate and Plan Changes	Reduction for Appointed Converted SJO Positions	Security	Security for New and Transferring Facilities	Staffing and Operating Expenses- New and Transferring Facilities	Inflation and Workforce Adjustment	New Entrance Screening Stations	Screening Station Replacement	Court Interpreters Program	Annual Salary Reimbursement for Authorized Judges Program	Court-Appointed Counsel	Jury	Elder Abuse	Self-Help Centers	Model Self Help	Family Law Information Center	Civil Case Coordination	Civil Assessments	Automated Record- keeping and Micrographics	Children's Waiting Room
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
Alameda Superior Court	115,450,365	(4,698,989)	(1,290,977)	(1,715,029)	-	410,736	-	123,083	2,585,824	105,140	11,895	3,188,489	644,751	3,094,182	822,194	33,300	101,959	-	-	-	1,973,720	156,458	260,764
Alpine Superior Court	655,522	(26,681)	(7,330)	(387)	-	-	-	-	18,874	-	-	1,306	-	0	1,007	-	-	-	-	-	8,297	64	-
Amador Superior Court	3,166,034	(128,862)	(35,405)	8,455	-	1,867	-	24,724	76,424	-	11,895	39,675	-	71,494	5,709	-	2,565	-	-	-	60,543	1,043	-
Butte Superior Court	11,742,026	(477,917)	(131,300)	32,190	-	11,238	30,000	-	269,045	-	13,075	180,253	82,705	722,000	45,165	370	14,609	-	-	-	199,780	18,453	-
Calaveras Superior Court	2,646,814	(107,729)	(29,597)	5,896	-	-	-	-	69,495	-	11,880	31,621	11,000	76,856	3,160	-	3,074	-	-	-	134,776	1,233	-
Colusa Superior Court	1,854,028	(75,461)	(20,732)	(1,106)	-	-	-	-	50,509	-	-	134,573	9,086	0	932	185	1,447	-	-	-	61,332	430	-
Contra Costa Superior Court	56,156,419	(2,285,643)	(627,946)	(286,057)	(282,318)	396,000	-	-	1,192,351	-	22,650	1,495,244	339,736	4,002,324	578,014	8,880	84,806	160,004	-	-	1,835,507	107,982	182,961
Del Norte Superior Court	3,098,198	(126,101)	(34,644)	1,988	-	14,035	-	-	82,847	-	14,270	58,078	-	157,398	1,980	185	3,927	-	-	-	354	572	-
El Dorado Superior Court	9,856,947	(401,191)	(110,221)	19,237	(31,452)	117,654	-	-	211,712	-	47,580	193,363	-	308,843	23,671	370	11,851	-	-	-	213,557	5,369	26,855
Fresno Superior Court	53,690,460	(2,185,276)	(600,372)	407,620	-	937,409	-	65,657	1,165,710	152,118	27,621	2,683,294	378,573	3,075,774	299,268	14,985	66,346	145,761	73,067	-	3,279,923	89,397	150,835
Glenn Superior Court	2,509,754	(102,150)	(28,064)	5,375	-	38,243	-	-	65,085	-	-	104,270	10,503	52,278	522	-	1,927	151,945	-	-	4,077	654	-
Humboldt Superior Court	7,550,743	(307,326)	(84,433)	(13,638)	-	100,470	-	-	185,341	-	-	120,734	52,377	551,577	109,458	3,885	8,915	-	-	-	356,312	9,219	-
Imperial Superior Court	9,683,812	(394,144)	(108,285)	35,542	-	52,902	55,092	360,575	231,516	-	-	656,866	60,801	770,314	89,581	4,255	11,204	-	-	-	847,787	15,092	-
Inyo Superior Court	2,358,800	(96,006)	(26,376)	-	-	-	-	-	61,997	-	-	58,446	11,000	89,664	7,900	-	1,245	-	-	-	21,653	373	-
Kern Superior Court	43,840,205	(1,784,357)	(490,225)	(986,761)	(38,790)	331,944	89,405	-	990,096	-	46,703	2,331,693	-	2,307,017	381,649	740	52,450	-	-	-	1,733,768	78,490	-
Kings Superior Court	7,780,440	(316,675)	(87,002)	10,568	-	-	-	-	181,852	-	-	305,005	51,411	179,473	37,225	-	9,936	-	-	-	296,679	11,234	-
Lake Superior Court	4,359,182	(177,425)	(48,745)	74,528	-	28,451	-	-	106,724	-	14,270	115,136	30,000	45,754	60,182	2,405	5,681	-	-	-	18,361	1,820	-
Lassen Superior Court	2,878,687	(117,167)	(32,190)	5,657	-	30,655	-	-	72,225	-	-	52,903	-	123,809	3,475	-	2,384	-	-	-	39,017	658	-
Los Angeles Superior Court	671,432,614	(27,328,231)	(7,508,022)	(4,144,060)	(421,094)	13,876,597	-	-	14,258,988	-	810,947	33,005,168	-	0	5,640,377	41,995	831,154	119,173	165,825	140,341	7,626,845	1,239,972	1,254,361
Madera Superior Court	8,077,274	(328,756)	(90,321)	302,523	-	156,732	-	39,204	202,780	-	-	571,196	-	63,723	25,128	-	15,490	-	-	-	323,252	4,072	-
Marin Superior Court	19,569,115	(796,490)	(218,824)	(196,889)	-	154,756	-	-	469,512	300,751	-	590,954	36,370	0	109,631	1,110	17,038	-	-	3,922	-	22,012	-
Mariposa Superior Court	1,336,550	(54,399)	(14,945)	5,223	-	16,954	-	-	54,135	-	-	34,865	11,000	32,570	1,344	-	2,451	-	-	-	33,803	343	-
Mendocino Superior Court	6,694,561	-	(74,859)	24,359	-	88,925	-	-	151,596	-	1,195	369,110	60,000	0	33,539	-	6,415	-	-	-	229,204	6,624	-
Merced Superior Court	13,626,262	(554,608)	(152,370)	27,901	(24,113)	105,706	-	-	311,348	71,116	23,760	799,468	59,546	587,492	203,676	1,665	33,190	-	-	-	1,091,430	23,334	-
Modoc Superior Court	1,294,399	(52,684)	(14,474)	(895)	-	1,000	-	-	34,941	-	10,700	7,927	-	11,729	3,428	-	661	-	-	-	14,203	403	-
Mono Superior Court	1,890,476	(76,945)	(21,139)	588	-	16,625	-	-	43,181	-	-	34,166	11,000	300	992	-	-	-	-	-	-	235	-
Monterey Superior Court	21,180,877	(862,091)	(236,847)	(5,971)	-	156,314	-	-	482,112	-	9,791	856,153	168,449	362,417	72,528	1,110	28,573	-	-	-	675,025	34,567	-
Napa Superior Court	9,685,044	(394,113)	(108,277)	488	-	20,737	-	-	224,493	-	11,895	479,650	45,000	222,770	15,616	555	9,042	-	-	-	506,599	4,101	-
Nevada Superior Court	6,181,608	(251,600)	(69,123)	(7,963)	-	58,438	-	-	143,221	-	33,926	77,375	45,000	150,213	10,926	-	6,729	-	-	-	389,969	8,537	-
Orange Superior Court	192,077,936	(7,817,836)	(2,147,835)	(548,321)	(48,225)	1,389,507	199,162	167,497	4,309,230	-	9,728	9,081,850	1,038,703	8,665,397	870,783	49,210	206,630	-	-	43,831	10,188,510	349,381	590,382
Placer Superior Court	17,195,596	(699,884)	(192,285)	32,276	-	184,395	126,973	131,463	398,587	-	24,985	603,564	-	439,827	101,503	3,330	21,287	-	-	-	890,161	34,628	-
Plumas Superior Court	1,970,121	(80,187)	(22,030)	(1,788)	-	6,066	-	-	52,151	-	-	44,018	-	52,993	7,587	555	2,884	-	-	-	45,827	499	-
Riverside Superior Court	91,927,952	(3,741,594)	(1,027,947)	257,220	(44,557)	830,022	37,000	3,900	2,145,543	73,831	126,635	3,868,101	-	4,521,249	1,809,445	13,135	131,371	-	-	-	10,262,065	91,109	457,322
Sacramento Superior Court	97,662,028	(3,974,979)	(1,092,066)	98,372	(141,780)	1,417,549	-	40,445	2,165,749	-	86,834	3,536,072	526,463	1,713,238	1,045,467	18,315	110,759	-	-	-	2,058,426	218,231	363,749
San Benito Superior Court	3,373,220	(137,295)	(37,720)	-	-	20,558	-	-	92,880	43,015	-	93,554	15,000	30,740	4,824	-	7,752	-	-	-	72,336	1,587	-
San Bernardino Superior Court	106,941,680	(4,352,673)	(1,195,832)	84,972	-	1,010,160	-	12,919	2,290,822	-	-	4,728,528	668,540	3,744,592	755,935	4,440	133,961	-	-	-	3,700,590	258,115	-
San Diego Superior Court	189,755,558	(7,723,231)	(2,121,842)	(1,120,744)	(342,964)	1,184,518	-	20,628	4,484,499	-	67,410	6,100,585	-	(354,525)	967,120	72,150	206,259	-	-	53,926	12,088,695	327,808	551,015
San Francisco Superior Court	75,482,621	(3,072,246)	(844,054)	(428,517)	-	624,223	-	-	1,846,164	-	-	2,093,695	460,034	5,093,115	626,197	4,255	53,715	-	-	25,155	1,982,550	125,569	172,548
San Joaquin Superior Court	36,081,437	-	(403,466)	93,793	-	437,316	223,543	-	817,525	-	17,870	1,436,212	272,949	51,358	359,151	10,730	85,704	-	-	-	621,201	77,221	-
San Luis Obispo Superior Court	17,624,573	(717,344)	(197,080)	(74,003)	(25,686)	332,239	-	155,898	393,285	328,284	-	404,437	84,493	-	99,457	370	17,705	-	743	-	650,974	21,823	36,418
San Mateo Superior Court	45,864,858	(1,866,762)	(512,865)	(172,690)	-	288,043	-	-	1,057,617	266,780	-	1,488,050	242,107	325,586	268,872	4,440	48,700	-	-	-	14,327	20,658	105,207
Santa Barbara Superior Court	26,697,387	(1,086,620)	(298,533)	414,866	-	354,429	-	-	619,086	514,677	-	1,037,701	168,996	-	111,976	3,330	28,356	-	-	-	1,091,750	35,476	60,307
Santa Clara Superior Court	117,243,232	(4,771,961)	(1,311,025)	2,608,568	-	1,588,011	-	101,616	2,614,028	-	42,800	3,512,402	741,104	3,807,265	478,122	5,735	119,260	-	-	-	2,132,582	146,672	249,055
Santa Cruz Superior Court	15,310,103	(623,142)	(171,199)	18,766	-	216,581	50,651	-	360,134	-	75,294	694,112	-	-	83,167	1,665	17,644	-	-	-	113,238	18,891	-
Shasta Superior Court	11,608,100	-	(129,803)	9,082	-	201,307	-	-	273,772	91,907	23,790	297,485	135,650	555,280	90,806	3,145	12,205	-	-	-	-	5,872	-
Sierra Superior Court	706,360	(28,747)	(7,898)	(8,446)	-	5,752	-	-	20,093	-	-	5,262	-	21,785	678	-	236	-	-	-	7,159	113	-
Siskiyou Superior Court	4,707,778	(191,613)	(52,643)	21,294	-	63,758	-	-	117,788	-	19,118	73,856	20,630	365,225	14,656	185	3,104	-	-	-	231,984	1,165	-
Solano Superior Court	26,085,223	(1,061,704)	(291,687)	(318,935)	(176,187)	380,469	-	-	589,093	4,630	2,390	398,954	172,986	420,802	127,454	10,360	28,439	-	-	-	2,168,579	50,117	-
Sonoma Superior Court	29,793,531	(1,212,638)	(333,154)	86,915	-	213,997	-	736,943	657,083	-	44,313	1,174,741	171,260	327,871	158,576	-	32,278	-	-	-	1,025,202	45,360	76,201
Stanislaus Superior Court	22,225,803	(904,621)	(248,531)	-	-	359,493	-	155,627	509,653	-	61,510	762,315	-	-	133,438	6,290	42,042	-	-	-	1,250,688	55,301	92,179
Sutter Superior Court	4,928,648	(200,603)	(55,113)	7,115	-	32,365	-	-	122,541	-	43,309	328,277	-	78,932	14,341	740	6,151	-	89,342	-	389,353	3,022	-
Tehama Superior Court	4,074,309	(165,830)	(45,559)	19,408	-	26,076	-	-	104,219	-	11,895	139,611	30,000	100,400	4,956	1,110	4,139	-	-	-	53,024	1,797	-
Trinity Superior Court	1,385,010	(56,290)	(15,465)	149	-	81,752	-	-	54,663	35,778	-	33,255	11,000	24,651	17,292	1,110	943	-	-	-	8,795	621	-
Tulare Superior Court	21,345,677	(868,717)	(238,667)	(72,574)	-	325,077	-	-	468,446	-	23,361	1,158,185	-	663,954	204,472	555	28,289	-	-	-	968,572	36,232	-
Tuolumne Superior Court	4,090,718	(166,498)	(45,743)	1,717	-	98,716	-	-	94,705	-	-	37,693	30,000	46,517	13,559	370	3,916	-	-	-	118,242	1,474	-
Ventura Superior Court	42,954,958	(1,748,326)	(480,326)	305,371	-	12,054	-	-	900,553	-	-	1,512,476	-	782,065	391,812	6,105	54,970	-	-	-	455,657	81,650	136,653
Yolo Superior Court	11,293,065	(459,643)	(126,280)	85,099	(110,313)	167,639	64,251	202,176	241,848	-	11,880	586,109	72,370	346,417	144,610	-	12,802	-	-	-	588,262	14,909	-
Yuba Superior Court	4,499,568	-	(56,315)	4,343	-	41,150	-	-	114,925	-	4,848	119,519	15,625	196,631	40,751	1,295	9,392	-	-	-	247,584	2,186	-
Total:	**2,325,146,167**	**(92,240,000)**	**(26,000,000)**	**(4,987,329)**	**(1,687,479)**	**28,995,369**	**876,076**	**2,342,355**	**51,868,193**	**1,988,027**	**1,822,021**	**93,705,378**	**6,996,218**	**49,061,336**	**17,535,382**	**338,920**	**2,766,957**	**576,883**	**328,977**	**267,175**	**75,402,106**	**3,870,213**	**4,766,813**

FY 2008-2009 Trial Court Allocations and Reimbursements

Court Name	Fee Revenues Returned to Courts	Replacement of 2% Automation Fund	SB 56 New Judgeship Facilities	County Omitted FY 1996-97 Costs	Forensic Evaluations	Supplemental Funding-Statewide Administrative Infrastructure Initiatives	Asset Replacement	Buyout of 68085.5(a) and (f) Fees Retained by Court in FY 2003-04 and Prior Fiscal Years	Total - Court Operations Allocations
	X	Y	Z	AA	AB	AC	AD	AE	AF
Alameda Superior Court	420,515	424,792	-	-	-	-	324,826	-	122,428,001
Alpine Superior Court	7,971	2,054	-	-	-	-	2,426	-	663,102
Amador Superior Court	18,508	11,006	-	-	3,737	-	12,153	-	3,351,529
Butte Superior Court	235,639	59,332	-	-	6,450	-	47,493	-	13,100,605
Calaveras Superior Court	24,628	18,652	-	-	2,725	-	9,360	-	2,913,845
Colusa Superior Court	9,380	13,708	-	-	-	-	4,853	-	2,043,163
Contra Costa Superior Court	496,957	218,186	-	-	-	-	155,653	-	63,949,711
Del Norte Superior Court	12,242	11,208	-	-	-	-	11,093	-	3,307,629
El Dorado Superior Court	96,310	54,374	-	-	-	-	35,706	-	10,680,534
Fresno Superior Court	371,726	181,080	342,336	-	-	-	178,533	-	64,989,845
Glenn Superior Court	21,626	19,264	-	-	10,401	-	7,973	-	2,873,665
Humboldt Superior Court	111,628	48,160	-	-	44,864	-	36,400	-	8,884,686
Imperial Superior Court	135,054	67,678	-	-	-	-	37,440	-	12,612,881
Inyo Superior Court	8,461	30,402	-	-	-	-	7,973	-	2,555,531
Kern Superior Court	192,179	277,328	-	-	500	-	162,586	-	49,516,619
Kings Superior Court	48,415	57,026	-	-	-	-	29,466	-	8,595,055
Lake Superior Court	47,286	20,328	-	-	49,572	147,970	14,213	-	4,915,674
Lassen Superior Court	10,113	20,156	-	-	19,288	-	8,666	-	3,118,337
Los Angeles Superior Court	5,638,041	3,144,530	-	-	1,173,698	-	2,192,666	-	723,191,885
Madera Superior Court	72,711	52,502	184,408	-	-	-	27,386	-	9,699,304
Marin Superior Court	187,879	114,766	-	-	-	-	61,560	-	20,426,954
Mariposa Superior Court	6,623	3,904	-	-	24,004	-	5,546	-	1,479,967
Mendocino Superior Court	35,047	30,068	-	-	-	-	29,813	-	7,685,597
Merced Superior Court	103,620	55,652	-	-	54,113	-	37,093	-	16,485,281
Modoc Superior Court	1,897	6,134	-	-	-	-	4,506	-	1,323,876
Mono Superior Court	7,596	12,446	-	-	-	-	5,893	-	1,925,414
Monterey Superior Court	248,843	183,464	65,715	-	-	-	71,760	-	23,472,789
Napa Superior Court	36,405	30,550	-	-	-	-	33,973	-	10,822,528
Nevada Superior Court	99,345	49,946	-	-	36,975	20,963	24,960	-	6,989,444
Orange Superior Court	1,689,324	923,882	-	-	92,878	-	600,080	6,712,437	228,694,102
Placer Superior Court	235,551	77,378	-	-	89,925	-	49,573	-	19,748,413
Plumas Superior Court	9,733	9,206	-	-	-	34,493	7,626	-	2,139,753
Riverside Superior Court	436,724	532,226	-	-	-	-	294,666	-	113,005,419
Sacramento Superior Court	365,801	340,254	-	-	360,270	-	280,453	-	107,199,651
San Benito Superior Court	32,988	14,700	-	-	-	-	8,666	-	3,636,584
San Bernardino Superior Court	742,063	435,474	-	-	398,802	-	326,906	-	120,689,991
San Diego Superior Court	1,555,197	718,422	-	-	834,049	-	620,880	-	207,943,414
San Francisco Superior Court	621,292	272,528	-	-	-	-	210,773	-	85,349,817
San Joaquin Superior Court	317,165	201,698	264,252	-	549,230	140,650	109,546	-	41,765,084
San Luis Obispo Superior Court	218,637	130,020	-	-	-	-	56,160	-	19,541,403
San Mateo Superior Court	446,318	329,518	-	-	-	-	137,626	-	48,356,350
Santa Barbara Superior Court	150,869	162,858	-	80,994	-	-	98,800	-	30,246,705
Santa Clara Superior Court	1,015,936	452,782	-	-	-	62,967	317,893	-	130,956,846
Santa Cruz Superior Court	158,868	115,210	-	-	-	-	51,653	-	16,489,434
Shasta Superior Court	113,724	44,394	74,872	-	92,351	-	59,973	-	13,543,914
Sierra Superior Court	1,244	1,830	-	-	2,550	-	2,426	-	730,437
Siskiyou Superior Court	18,401	37,000	-	-	2,175	-	22,186	-	5,476,047
Solano Superior Court	166,031	119,364	-	-	5,213	-	89,093	-	28,970,685
Sonoma Superior Court	194,166	119,004	-	-	47,592	-	74,186	-	35,433,427
Stanislaus Superior Court	162,982	88,718	186,168	-	-	-	74,533	-	25,014,589
Sutter Superior Court	28,215	37,382	-	-	24,713	-	16,640	-	5,895,371
Tehama Superior Court	24,687	28,100	-	-	28,490	-	16,293	-	4,457,123
Trinity Superior Court	3,187	7,648	-	-	2,850	-	4,853	-	1,580,002
Tulare Superior Court	151,407	204,932	-	-	25,350	-	79,386	-	24,499,937
Tuolumne Superior Court	26,992	16,642	-	-	8,426	155,015	13,866	-	4,546,327
Ventura Superior Court	475,076	205,304	-	-	32,075	-	131,040	-	46,209,167
Yolo Superior Court	69,499	48,556	-	-	-	-	41,253	-	13,294,506
Yuba Superior Court	26,309	15,788	-	-	24,359	36,011	18,373	-	5,368,341
Total:	**18,165,009**	**10,907,494**	**1,117,751**	**80,994**	**4,047,625**	**598,068**	**7,397,151**	**6,712,437**	**2,592,766,287**

FY 2008-2009 Allocations/Reimbursements to Trial Courts - Trial Court Improvement Fund							
Court Name	Trial Court Security Grants	Domestic Violence-Family Law Interpreter Program	Self Help Centers	Emergency Funding	20% of Excess 50/50 Split Revenue	Conservatorship and Guardianship	Fund Total
	A	B	C	D	E	F	G
Alameda Superior Court	-	19,380	203,150	-	36,187	376,029	634,746
Alpine Superior Court	22,641	-	0	-	-	141	22,782
Amador Superior Court	1,498	111	5,129	-	4,276	16,694	27,708
Butte Superior Court	8,623	36,747	29,216	-	11,107	140,369	226,062
Calaveras Superior Court	-	-	6,123	-	794	8,726	15,643
Colusa Superior Court	-	-	2,894	-	902	1,400	5,196
Contra Costa Superior Court	61,153	31,539	69,823	-	47,920	220,277	430,712
Del Norte Superior Court	3,502	-	462	-	80	10,522	14,566
El Dorado Superior Court	-	10,126	23,701	-	-	59,305	93,132
Fresno Superior Court	13,300	5,261	120,994	-	11,415	158,290	309,260
Glenn Superior Court	-	14,104	3,854	420,456	9,511	10,891	458,816
Humboldt Superior Court	3,719	-	17,826	-	19,032	37,012	77,589
Imperial Superior Court	36,002	22,599	19,645	-	24,961	8,695	111,902
Inyo Superior Court	-	1,500	2,490	-	-	15,233	19,223
Kern Superior Court	-	28,641	104,900	-	20,366	99,154	253,061
Kings Superior Court	-	4,600	19,870	-	10,728	6,897	42,095
Lake Superior Court	1,352	-	8,515	-	-	10,710	20,577
Lassen Superior Court	-	-	4,768	-	-	13,394	18,162
Los Angeles Superior Court	-	556,309	1,281,268	-	-	2,573,340	4,410,917
Madera Superior Court	125,354	34,020	7,069	-	1,490	26,330	194,263
Marin Superior Court	-	1,493	34,076	-	22,090	78,541	136,200
Mariposa Superior Court	-	-	2,450	-	5,028	11,128	18,606
Mendocino Superior Court	-	3,972	11,195	-	18,957	22,564	56,688
Merced Superior Court	269,718	11,870	14,015	-	14,482	21,958	332,042
Modoc Superior Court	7,500	-	1,248	-	-	5,140	13,888
Mono Superior Court	-	-	0	-	3,998	8,550	12,548
Monterey Superior Court	-	25,384	57,145	-	29,346	106,786	218,661
Napa Superior Court	-	6,782	18,084	-	-	40,190	65,056
Nevada Superior Court	127,040	1,156	13,460	-	9,100	23,348	174,104
Orange Superior Court	151,542	85,759	372,641	-	-	495,377	1,105,319
Placer Superior Court	-	6,030	39,096	1,205,367	9,634	69,749	1,329,876
Plumas Superior Court	-	-	0	-	-	11,596	11,596
Riverside Superior Court	-	121,947	176,697	-	76,557	295,711	670,912
Sacramento Superior Court	112,556	23,780	147,936	-	-	325,342	609,614
San Benito Superior Court	-	-	7,751	-	-	3,460	11,211
San Bernardino Superior Court	-	28,588	267,920	-	117,200	212,418	626,126
San Diego Superior Court	-	125,664	345,465	-	-	853,754	1,324,883
San Francisco Superior Court	-	87,043	107,430	-	-	303,727	498,200

San Joaquin Superior Court	18,452	1,811	40,632	-	513	134,048	195,456
San Luis Obispo Superior Court	-	4,797	35,408	-	2,273	51,466	93,944
San Mateo Superior Court	33,595	15,903	96,762	-	9,728	346,904	502,892
Santa Barbara Superior Court	-	3,500	56,712	-	-	76,298	136,510
Santa Clara Superior Court	-	106,367	238,520	-	-	434,291	779,178
Santa Cruz Superior Court	-	19,092	35,288	-	-	54,552	108,932
Shasta Superior Court	314,912	23,453	24,411	-	-	84,800	447,575
Sierra Superior Court	10,252	1,560	258	-	128	2,815	15,013
Siskiyou Superior Court	-	-	6,207	-	-	17,113	23,320
Solano Superior Court	88,252	8,050	56,878	-	12,206	106,470	271,856
Sonoma Superior Court	144,357	17,750	64,556	-	-	143,598	370,261
Stanislaus Superior Court	89,978	13,561	67,639	-	43,518	86,639	301,335
Sutter Superior Court	-	11,216	12,300	-	12,176	57,311	93,003
Tehama Superior Court	-	-	8,276	-	10,895	14,424	33,595
Trinity Superior Court	40,000	-	1,886	-	2,425	1,659	45,970
Tulare Superior Court	10,813	21,500	56,577	-	25,512	18,604	133,006
Tuolumne Superior Court	-	1,130	7,832	-	-	11,882	20,844
Ventura Superior Court	-	13,329	109,941	-	-	111,660	234,930
Yolo Superior Court	3,669	9,811	25,603	-	-	34,609	73,693
Yuba Superior Court	38,178	2,881	9,392	-	15,322	28,109	93,882
Total	**1,737,956**	**1,570,114**	**4,503,384**	**1,625,823**	**639,857**	**8,500,000**	**18,577,134**

FY 2008-2009 Allocations/Reimbursements to Trial Courts - Judicial Administration Efficiency and Modernization Fund

Court Name	Alternative Dispute Resolution Centers	Complex Civil Litigation Program	Technical Assistance to Courts	Fund Total
	A	B	C	D
Alameda Superior Court	-	255,400	6,450	261,850
Butte Superior Court	-	-	-	0
Contra Costa Superior Court	-	384,846	-	384,846
Inyo Superior Court	-	-	-	0
Kern Superior Court	-	-	-	0
Lake Superior Court	-	-	-	0
Los Angeles Superior Court	25,000	1,117,000	-	1,142,000
Mariposa Superior Court	-	-	2,275	2,275
Monterey Superior Court	-	-	3,000	3,000
Nevada Superior Court	-	-	-	0
Orange Superior Court	-	420,960	-	420,960
Riverside Superior Court	-	-	8,670	8,670
San Bernardino Superior Court	7,500	-	-	7,500
San Diego Superior Court	20,000	-	-	20,000
San Francisco Superior Court	25,000	-	8,900	33,900
San Luis Obispo Superior Court	7,500	-	-	7,500
Santa Barbara Superior Court	-	-	-	0
Santa Clara Superior Court	-	1,221,369	1,550	1,222,919
Solano Superior Court	-	-	-	-
Sonoma Superior Court	-	-	-	-
Stanislaus Superior Court	-	-	-	0
Tulare Superior Court	-	-	8,900	8,900
Tuolumne Superior Court	-	-	-	0
Ventura Superior Court	17,000	-	7,500	24,500
Yolo Superior Court	-	-	4,000	4,000
Total	**102,000**	**3,399,574**	**51,245**	**3,552,819**

FY 2008-2009 Allocations/Reimbursements to Trial Courts - General Fund

Court Name	AB 1058	Drug-Collaborative Courts-Substance Abuse	California DUI Court Expansion (Office of Traffic Safety)	Effective Court Practice For Abused Elders	California Justice Corps	Service of Process	Homicide Trials	Prisoners' Hearings	Fund Total
	A	B	C	D	E	F	G	H	I
Alameda Superior Court	1,878,472	30,000	-	-	145,670	38,580	-	-	2,092,722
Amador Superior Court	157,258	17,421	-	-	-	570	-	6,079	181,328
Butte Superior Court	488,460	43,840	72,000	-	-	150	-	-	604,450
Calaveras Superior Court	275,142	17,930	-	-	-	3,570	-	-	296,642
Colusa Superior Court	101,340	-	-	-	-	-	-	-	101,340
Contra Costa Superior Court	1,670,250	39,000	-	56	-	15,350	-	-	1,724,655
Del Norte Superior Court	101,543	12,000	-	-	-	3,390	-	-	116,933
El Dorado Superior Court	414,188	11,063	154,513	-	-	2,430	-	-	582,194
Fresno Superior Court	2,569,893	12,984	-	-	-	11,306	-	6,816	2,600,999
Glenn Superior Court	257,305	26,928	-	-	-	1,740	-	-	285,972
Humboldt Superior Court	235,443	16,000	-	-	-	5,100	-	-	256,543
Imperial Superior Court	260,313	-	-	-	-	7,134	-	27,154	294,601
Inyo Superior Court	149,949	13,966	-	-	-	2,310	-	-	166,226
Kern Superior Court	1,323,732	22,000	-	-	-	29,610	-	57,435	1,432,777
Kings Superior Court	463,957	0	-	-	-	1,410	-	36,751	502,119
Lake Superior Court	240,203	6,021	-	-	-	10,440	-	-	256,664
Lassen Superior Court	234,257	10,225	-	-	-	4,200	-	34,651	283,333
Los Angeles Superior Court	8,532,179	20,000	-	-	224,406	493,906	-	16,790	9,287,281
Madera Superior Court	370,533	26,000	-	-	-	6,870	-	34,035	437,438
Marin Superior Court	300,679	16,000	-	-	-	684	-	2,313	319,676
Mariposa Superior Court	118,037	-	-	-	-	90	-	-	118,127
Mendocino Superior Court	294,128	20,000	-	-	-	240	-	-	314,368
Merced Superior Court	859,388	0	-	-	-	1,140	-	-	860,528
Modoc Superior Court	73,973	11,941	-	-	-	1,500	-	-	87,415
Mono Superior Court	82,760	-	-	-	-	90	-	-	82,850
Monterey Superior Court	608,418	22,000	-	-	-	508	-	40,737	671,663
Napa Superior Court	321,023	14,401	-	-	-	8,876	-	-	344,300
Nevada Superior Court	569,081	23,894	-	-	-	2,938	-	-	595,913
Orange Superior Court	3,229,556	2,477	274,544	-	-	81,300	11,595	-	3,599,472
Placer Superior Court	594,670	29,000	-	-	-	870	-	-	624,540
Plumas Superior Court	153,282	18,318	-	-	-	3,360	-	-	174,960
Riverside Superior Court	2,113,113	32,000	-	-	-	78,340	-	42,640	2,266,093
Sacramento Superior Court	1,522,168	0	-	-	-	49,356	-	68,033	1,639,557
San Benito Superior Court	254,703	-	-	-	-	-	-	-	254,703
San Bernardino Superior Court	3,636,141	44,995	-	-	-	49,676	-	12,787	3,743,599
San Diego Superior Court	3,061,452	45,000	-	-	-	278,430	-	2,614	3,387,496
San Francisco Superior Court	1,332,434	0	-	-	-	3,348	-	-	1,335,782

San Joaquin Superior Court	1,166,400	18,369	-	-	-	27,986	-	27,770	1,240,525
San Luis Obispo Superior Court	377,117	19,385	-	-	-	7,260	-	87,552	491,313
San Mateo Superior Court	697,671	20,000	-	-	-	20,548	-	-	738,219
Santa Barbara Superior Court	829,011	44,000	-	-	-	9,900	-	-	882,911
Santa Clara Superior Court	2,639,063	35,000	-	-	-	45,148	-	-	2,719,211
Santa Cruz Superior Court	285,047	29,000	-	-	-	11,898	-	-	325,945
Shasta Superior Court	729,392	20,542	284,065	-	-	10,020	-	-	1,044,019
Sierra Superior Court	-	12,000	-	-	-	60	-	-	12,060
Siskiyou Superior Court	404,699	19,975	-	-	-	4,650	-	-	429,324
Solano Superior Court	788,076	14,589	-	-	-	33,254	-	27,291	863,211
Sonoma Superior Court	825,230	43,542	319,278	-	-	13,648	-	-	1,201,698
Stanislaus Superior Court	1,038,728	18,571	-	-	-	20,488	-	-	1,077,787
Sutter Superior Court	330,129	-	-	-	-	240	-	-	330,369
Tehama Superior Court	149,488	-	-	-	-	478	-	-	149,966
Trinity Superior Court	32,478	11,387	-	-	-	60	-	-	43,925
Tulare Superior Court	885,811	10,841	-	-	-	14,370	-	-	911,022
Tuolumne Superior Court	301,598	16,371	-	-	-	1,104	-	2,016	321,089
Ventura Superior Court	992,737	20,000	-	4,926	-	31,590	-	-	1,049,253
Yolo Superior Court	348,977	13,155	-	-	-	720	-	-	362,853
Yuba Superior Court	332,801	5,456	-	-	-	210	-	-	338,467
Total	**52,003,876**	**977,589**	**1,104,400**	**4,982**	**370,076**	**1,452,444**	**11,595**	**533,464**	**56,458,425**

Statement of Intended Purpose for Each Allocation or Reimbursement

Trial Court Trust Fund

Column	Allocation/Reimbursement	Purpose
A	Base Budget	This ongoing base allocation approved by the Judicial Council was provided for trial court operations. It reflects annual funding adjustments since the beginning of state trial court funding, including those related to the State Appropriations Limit and Budget Change Proposals.
B	Statewide-Unallocated Reduction of $92.24 million	This one-time unallocated reduction to trial court funding was based on each court's pro-rated share of the beginning FY 2008–2009 statewide base allocation. The council exempted four courts from being allocated a portion of the reduction.
C	Statewide $26 Million Reduction to Offset Revenue Shortfall	This $26 million allocation reduction was to offset the portion of the $31 million General Fund reduction to the Trial Court Trust Fund not offset by county undesignated fee Maintenance of Effort payments ($5 million).
D	Retirement Rate and Plan Changes	This allocation was for court employee retirement cost changes.
E	Reduction for Appointed Converted SJO Positions	This allocation reduction, pro-rated from the date that the judge takes the oath of office, was for the cost of judges' salary and average calculated benefits for subordinate judicial positions that were converted to judgeships. Monies reduced from the courts' allocation augment the Program 45.25 (Compensation of Superior Court Judges) appropriation.
F	Security	This allocation was for security-related costs: security cost changes, costs in excess of security standards funding, and security retiree health costs historically included in the maintenance of effort (MOE) payments to the State.
G	Security for New and Transferring Facilities	This allocation was for one-time and ongoing security expenses related to new or transferring facilities.
H	Staffing and Operating Expenses for New and Transferring Facilities	This allocation was for ongoing staffing and operating expenses related to new or transferring facilities.
I	Inflation and Workforce Adjustment	This allocation, determined by applying the adjusted CPI change factor of 2.826 percent to each court's FY 2008–2009 beginning base budget excluding security, was for staff compensation, operating expenses, program expansion and other court costs.
J	New Entrance Screening Stations	This allocation was for screening stations that were approved as part of the 97 new entrance screening stations in the Budget Act of 2006 (Stats. 2006, ch. 47).
K	Screening Station Replacement	This allocation was for reimbursement of entrance screening station replacement costs.
L	Court Interpreters Program (CIP)	This allocation was for reimbursement of eligible CIP expenditures, including staff and contract interpreters.
M	Annual Salary Reimbursement for Authorized Judges Program	This allocation is to reimburse the courts/counties for part of the salary that is not paid by the State Controller's Office.
N	Court-Appointed Counsel	This allocation was for reimbursement of court-appointed dependency counsel expenditures.
O	Jury	This allocation was for reimbursement of eligible juror costs.
P	Elder Abuse	This allocation was for reimbursement of costs related to protective orders involving elder or dependent adult abuse.
Q	Self-Help Centers	This allocation was for reimbursement of expenses charged in accordance with each court's MOU for self-help center funding.
R	Model Self Help	This allocation was for pilot self-help centers ("Centers") which would provide various forms of assistance, such as basic legal and procedural information, help with filling out forms, including Spanish language services, and referrals to other community resources, to self-represented litigants. This project is aimed at determining the effectiveness of court-based self-help programs and providing information to the legislature on future funding needs.

S	Family Law Information Center	This allocation was for costs related to projects in the Superior Courts of Los Angeles, Sutter and Fresno counties that assist over 45,000 low-income, self-represented litigants with forms, information, and resources in family law matters.
T	Civil Case Coordination	This allocation was for the cost of handling coordinated cases in one court system.
U	Civil Assessment	This allocation was for civil assessment revenues collected that exceeded the amount of the court's county civil assessment buyout.
V	Automated Record-keeping and Micrographics	This allocation was for automation of record-keeping and micrographics.
W	Children's Waiting Room	This allocation, based on civil first paper filing fees, was for costs of operating a children's waiting room (except capital outlay).
X	Fee Revenues Returned to Courts	This allocation was to return to courts various local court fees charged by courts based on the cost of providing a service or product and then remitted to the Trial Court Trust Fund.
Y	Replacement of 2% Automation Fund	This allocation replaced funding previously provided from the 2% automation revenues deposited into the Trial Court Improvement Fund.
Z	SB 56 New Judgeship Facilities	This allocation was for the cost of lease payments as well as other facility operational costs incurred for the new judgeships and staff authorized by SB 56(Stats. 2006, ch. 390).
AA	County Omitted FY 1996–97 Costs	This allocation was an adjustment for ongoing janitorial expenses incorrectly omitted by one county in the statement of its court's FY 1996–1997 operating expenses used to determine the county's Maintenance of Effort obligation.
AB	Forensic Evaluations	This allocation was for ongoing expenses related to forensic evaluations.
AC	Supplemental Funding – Statewide Administrative Infrastructure Initiatives	This allocation was provided as a means of relief from one-time and ongoing costs associated with statewide administrative infrastructure initiatives.
AD	Asset Replacement	This allocation was for technology asset replacement (e.g., personal computers and printers).
AE	Buyout of 68085.5(a) and (f) Fees Retained by Court in FY 2003-04 (Prior Fiscal Years)	This allocation was for providing courts an ongoing allocation for GC 68085.5 (a) and (f) fees, excluding civil assessment, based on the level a court retained in FY 2003–2004.

Trial Court Improvement Fund

Column	Allocation/Reimbursement	Purpose
A	Trial Court Security Grants	This allocation was for courts to complete various projects, such as installation of video surveillance and/or access systems, weapons screening equipment, security enhancements, and to develop and deliver the mechanism and training necessary for the courts to complete their own Continuity of Operations Plan (COOP).
B	Domestic Violence– Family Law Interpreter Program	This allocation was for courts to provide interpreter services in court hearings, family court services, mediation proceedings, and family law facilitator sessions.
C	Self Help Centers	This allocation was to establish or expand self-help assistance in the areas of family law, domestic violence, and other civil matters, to every county in the State of California.
D	Emergency Funding	This allocation to two courts was for cash flow needs and deficiency funding to meet unanticipated critical financial obligations and needs.
E	20% of Excess 50-50 Split Revenue Distribution	This allocation, in accordance with GC 77205(a) and California Rules of Court 10.105, was to distribute 20 percent of the 50-50 excess split revenue that exceeded the base revenue amount deposited in FY 2002–2003.

F	Conservatorship and Guardianship Distribution	This allocation was a one-time distribution to the trial courts for enhancing the services that are currently being implemented by trial courts pursuant to the requirements of the Omnibus Conservatorship and Guardianship Reform Act of 2006.

Judicial Administration Efficiency and Modernization Fund

Column	Allocation/Reimbursement	Purpose
A	Alternative Dispute Resolution Centers	This allocation was for mediation and settlement programs for civil cases.
B	Complex Civil Litigation Program	This allocation was for the reimbursement of costs related to running complex civil litigation departments.
C	Technical Assistance to Courts	This allocation was for small grants and technical assistance to support the courts' efforts in providing training for their management and court employees.

General Fund

Column	Allocation/Reimbursement	Purpose
A	AB 1058	This allocation was to provide funds for legislatively mandated child support commissioner and family law facilitator services in the courts.
B	Drug-Collaborative Courts-Substance Abuse	This allocation was for grants awarded to 80 court projects located in 50 counties to be used to support drug and other collaborative justice court programs.
C	California DUI Court Expansion (Office of Traffic Safety)	This allocation from the National Highway Traffic Safety Administration through the California Office of Traffic Safety was distributed to 5 California courts for the purpose of startup and operating collaborative justice model DUI courts.
D	Effective Court Practice for Abused Elders	This allocation, in the form of grants, was disseminated to two mentor courts to support effective court procedures when processing cases involving elder abuse.
E	California Justice Corps	This allocation was to administer the Justice Corps program in partnership with Los Angeles Superior Court and Alameda Superior Court where students serve as assistants in self-help legal access centers.
F	Service of Process	This allocation was to reimburse courts for the cost of service of stalking and harassment restraining orders and injunctions for which they were billed by the Sheriff's department per Government Code section 6103.2(b)(4).
G	Homicide Trials	This allocation was to reimburse courts for extraordinary costs of homicide trials as specified in Government Code section 15202.
H	Prisoners' Hearings	This allocation was to reimburse trial courts for necessary and reasonable costs connected with state prisons, California Youth Authority institutions, prisoners, and wards, including costs for the preparation of a trial or pretrial hearing, and the actual trial or hearing, consistent with Penal Code Sections 4750–4755 and 6005.

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, 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.

PURPOSE

Governmental agencies/entities report the difference between their assets and obligations as fund balance, which is divided into restricted and unrestricted categories. The function of the restricted fund balance is to isolate the portion of fund balance that represents resources required to address statutory and contractual obligations.

The purpose of this policy is to establish uniform standards 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 categories. Additionally, a fund balance can never be negative.

Fund Balance Categories

When allocating fund balance to the categories and subcategories, allocations are to follow the following prioritization:

1. Statutory fund balance.
2. Contractual commitments to be paid in the next fiscal year.

3. The minimum calculated operating and emergency fund balance.
4. Other Judicial Council mandates to be paid in the next fiscal year.
5. Contractual commitments to be paid in subsequent fiscal years.
6. Other Judicial Council mandates to be paid in subsequent fiscal years.
7. Other designated subcategories and/or the undesignated subcategory.

If there is insufficient fund balance to cover any or all of the first four 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 fund balance is below the minimum required.

Restricted Fund Balance. This fund balance category is not available for purposes other than statutory or contractual purposes.

Statutory. A restricted fund balance that consists of unspent, receipted revenues whose use is statutorily restricted.

Contractual. A restricted fund balance set aside for executed contractual commitments beyond the current fiscal year (e.g., multi-year contracts).

Unrestricted Fund Balance. This is a fund balance that is comprised of funds that are neither contractually nor statutorily restricted but may, by policy, require minimum amounts be maintained or identified.

Designated. The portion of unrestricted fund balance that is subject to tentative management plans. For each specific plan, courts must select a specific designated sub-category that is listed and provide a detailed description of the planned use of the fund balance. Specific plans that fall under the same designated sub-category must be listed separately.

Undesignated. The portion of fund balance that is neither restricted nor designated.

Designated Fund Balances

For designated fund balances that are based on estimates, particularly the operating and emergency (above the minimum required), leave obligations, and retirement fund balance designated subcategories, explanations of the methodology used to compute or determine the designated amount must be provided. Designations or planned uses include but are not limited to:

1. Operating and Emergency
   Each court shall maintain a minimum operating and emergency fund balance at all times as determined by the following calculation based upon that fiscal year's 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 identify the minimum operating and emergency fund balance level as identified above, the court shall immediately notify the Administrative Director of the Courts, or designee, in writing and provide a plan with a specific timeframe to correct the situation.

2. One-time facility – Tenant improvements
   Examples include carpet and fixture replacements.

3. One-time facility – Other
   Examples include amounts paid by the AOC on behalf of the courts.

4. 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.

5. Local Infrastructure (Technology and non-technology needs)
   Examples include interim case management systems and non-security equipment.

6. 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.

7. Professional and consultant services
Examples include human resources, information technology, and other consultants.

8. Security
Examples include security equipment, and pending increases for security service contracts.

9. Other (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.