



# Judicial Council of California

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## REPORT TO THE JUDICIAL COUNCIL

*Item No.: 25-026*

For business meeting on February 21, 2025

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**Title**

Trial Court Budget: Allocations from Trial Court Trust Fund for Fiscal Year 2024–25

**Report Type**

Action Required

**Effective Date**

February 21, 2025

**Rules, Forms, Standards, or Statutes Affected**

None

**Date of Report**

January 23, 2025

**Recommended by**

Trial Court Budget Advisory Committee  
Hon. Jonathan B. Conklin, Chair

**Contact**

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### Executive Summary

The fiscal year 2024–25 allocation from the Trial Court Trust Fund does not include the additional \$1.3 million included in the Budget Act of 2024 to fund the full trial court audit program in the Judicial Council’s Audit Services office. Additionally, the allocation for the Budget Services office does not account for the full cost of workload to support the collections program. The Trial Court Budget Advisory Committee recommends a \$1.5 million increase to the fiscal year 2024–25 approved allocation from the Trial Court Trust Fund for the Judicial Council’s Audit Services and Budget Services offices. The increased allocation will provide adequate funding to the offices for these required activities.

### Recommendation

The Trial Court Budget Advisory Committee recommends that the Judicial Council, effective February 21, 2025:

1. Approve an increase of \$1.3 million to the fiscal year 2024–25 allocation from the Trial Court Trust Fund for the Audit Services office to reflect funding included in the Budget Act of 2024 for required audits conducted by the State Controller’s Office; and

2. Approve an increase of \$150,000 to the fiscal year 2024–25 allocation from the Trial Court Trust Fund for the Budget Services office based on a reevaluation of budget workload for the collections program funded by the Trial Court Trust Fund.

## **Relevant Previous Council Action**

On July 12, 2024, the Judicial Council approved a \$266.1 million allocation from the Trial Court Trust Fund (TCTF) for fiscal year (FY) 2024–25 for various Judicial Council offices to support trial court programs and services. This allocation included \$865,000 for the Audit Services office for trial court audits and \$597,000 for the Budget Services office for statewide support of collections programs for the courts.<sup>1</sup>

The recommendations in this report were approved by the Judicial Branch Budget Committee on December 10, 2024.

## **Analysis/Rationale**

### **Audit Services office**

Government Code section 77206(h) requires the trial courts to be audited every four years by an external governmental audit organization, such as the State Controller’s Office (SCO), the California State Auditor, or the Department of Finance. Government Code section 77206(j) specifies the SCO as the entity to perform this audit work unless the Judicial Council determines that either the California State Auditor or the Department of Finance can perform the same procedures as determined by the SCO at a lower cost (Link A).

Historically, the annual Budget Act included funding for these external audits so that trial court budgets would not be impacted. Effective with the Budget Act of 2017, the judicial branch received an annual appropriation of \$540,000 from the TCTF to cover the initial costs of the SCO’s required audits of the trial courts. These audits review trial court compliance with the state’s financial rules for revenues, expenditures, and fund balances.

Prior to auditing each court on a four-year cycle, the SCO was required to establish a pilot program to audit six trial courts. The pilot program was intended to provide the SCO with a basis to estimate the full costs of auditing all 58 superior courts on a four-year cycle, which is approximately 14 to 15 audits per year.

The SCO estimates that its costs will be approximately \$1.9 million in FY 2024–25 to implement the full audit program (14 to 15 audits each year), and these costs will increase by 2 percent each year thereafter. To cover these costs, the Budget Act of 2024 included an additional \$1.3 million

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<sup>1</sup> Judicial Council of Cal., Advisory Com. Rep., *Trial Court Budget: Allocations from the Trial Court Trust Fund and Trial Court Allocations for Fiscal Year 2024–25* (June 17, 2024), <https://jcc.legistar.com/View.ashx?M=F&ID=13077708&GUID=08C509A8-B264-4D66-AFDC-B3EC97A5D296>; Judicial Council of Cal., mins. (July 12, 2024), item 24-032, p. 9, <https://jcc.legistar.com/View.ashx?M=M&ID=1091342&GUID=9ED7D78E-6E6C-48E5-871C-83A49CB0D319>.

in TCTF resources based on an approved budget change proposal. Currently, the Audit Services office is allocated \$865,000 from the TCTF for FY 2024–25 for audits conducted by the SCO (\$540,000) and the California State Auditor (\$325,000).

The current allocation does not include the additional \$1.3 million included in the Budget Act of 2024 to fund the full audit program. This request is for a current year allocation increase of \$1.3 million, consistent with the approved budget change proposal, for a total allocation of \$2.2 million in FY 2024–25 (Attachment A).

### **Budget Services office**

The Budget Services office has reevaluated its FY 2024–25 TCTF allocation for the Statewide Support for Collections Program. To ensure that the appropriate fund source is used to pay for Budget Services staff who work on activities that support the collections program for the trial courts, it was determined that additional TCTF funding is needed in the current year. Technical baseline budget adjustments for rent and employee compensation costs also require additional funding. Currently, the Budget Services office is allocated \$597,000 from the TCTF. This request is for an allocation increase of \$150,000 for a total allocation of \$747,000 in FY 2024–25 (Attachment A).

The total request for an additional \$1.5 million is reflected in the TCTF Fund Condition Statement (Attachment B). Based on current revenue estimates and the TCTF’s available fund balance, there are sufficient resources to accommodate the requested allocation increase for FY 2024–25.

### **Policy implications**

None.

### **Comments**

This proposal was not circulated for public comment. However, this recommendation was considered at meetings that were open to the public and no public comments were received.

### **Alternatives considered**

The advisory committee did not consider an alternative because this recommendation is consistent with (1) the appropriate use of TCTF funding for existing activities that support the collections program for the trial courts, and (2) funding included in the Budget Act of 2024 for required audits of the trial courts conducted by the SCO.

### **Fiscal and Operational Impacts**

There are no additional fiscal or operations costs to implement this recommendation.

### **Attachments and Links**

1. Attachment A: Judicial Council of California Approved FY 2024–25 and New Requested 2024–25 Allocations, State Operations and Local Assistance, Trial Court Trust Fund
2. Attachment B: Trial Court Trust Fund, Fund Condition Statement

3. Link A: Government Code section 77206,  
[https://leginfo.legislature.ca.gov/faces/codes\\_displaySection.xhtml?lawCode=GOV&sectionNum=77206](https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=GOV&sectionNum=77206)

Judicial Council of California  
Approved FY 2024-25 and New Requested 2024-25 Allocations  
State Operations and Local Assistance  
Trial Court Trust Fund

Attachment A

#	Program Name	Program Number	Office	Approved 2024-25 Allocations			Recommended 2024-25 Allocations			Total Proposed Allocations	\$\$ Change	% Change
				State Operations	Local Assistance	Total Approved Allocations	State Operations	Local Assistance	Total Requested Allocations			
A	B	C	D	E	F	G (E + F)	H	I	J (H + I)	K (G + J)	L (K - G)	M (L / G)
1	SCO Audit - Per GC 77206 (h)	0150095	AS		\$ 540,000	\$ 540,000		\$ 1,310,000	\$ 1,310,000	\$ 1,850,000	1,310,000	243%
2	California State Auditor Audits	0150010	AS		325,000	325,000			-	\$ 325,000	-	0%
3	Phoenix Financial Services	0140010	BAP	103,000		103,000			-	\$ 103,000	-	0%
4	Phoenix HR Services	0140010	BAP	1,723,000		1,723,000			-	\$ 1,723,000	-	0%
5	Other Post Employment Benefits Valuations	0150095	BAP		131,000	131,000			-	\$ 131,000	-	0%
6	Statewide Support for Collections Programs	0140010	BS	597,000		597,000	150,000		150,000	\$ 747,000	150,000	25%
7	Jury	0150010	BS		18,700,000	18,700,000			-	\$ 18,700,000	-	0%
8	Elder Abuse	0150010	BS		1,400,000	1,400,000			-	\$ 1,400,000	-	0%
9	SCO Administrative Costs per GC 68085(g)	0150010	BS		88,000	88,000			-	\$ 88,000	-	0%
10	Children in Dependency Case Training	0150095	CFCC		113,000	113,000			-	\$ 113,000	-	0%
11	Sargent Shriver Civil Counsel Pilot Program	0140010	CFCC	780,000		780,000			-	\$ 780,000	-	0%
12	Sargent Shriver Civil Counsel Pilot Program	0150095	CFCC		21,032,000	21,032,000			-	\$ 21,032,000	-	0%
13	Equal Access Fund	0140010	CFCC	274,000		274,000			-	\$ 274,000	-	0%
14	Court-Appointed Dependency Counsel Collections	0140010	CFCC	556,000		556,000			-	\$ 556,000	-	0%
15	Court-Appointed Dependency Counsel	0150011	CFCC		186,700,000	186,700,000			-	\$ 186,700,000	-	0%
16	Juvenile Dependency Collections Reimbursement	0150010	CFCC		350,000	350,000			-	\$ 350,000	-	0%
17	Self-Help Center	0150010	CFCC		25,300,000	25,300,000			-	\$ 25,300,000	-	0%
18	Screening Equipment Replacement	0150010	FS		2,511,000	2,511,000			-	\$ 2,511,000	-	0%
19	Court Interpreters Data Collections System (CIDCS)	0150037	IT	87,000		87,000			-	\$ 87,000	-	0%
20	Data Center and Cloud Services	0150095	IT		4,611,000	4,611,000			-	\$ 4,611,000	-	0%
21	Electronic Courts of Appeal Record and Transcripts (eCART) Program	0150095	IT		200,000	200,000			-	\$ 200,000	-	0%
22	Total Allocations			\$ 4,120,000	\$ 262,001,000	\$ 266,121,000	\$ 150,000	\$ 1,310,000	\$ 1,460,000	\$ 267,581,000	\$ 1,460,000	0.55%

Totals by Office			Office	State Operations	Local Assistance	Total Approved Allocations	State Operations	Local Assistance	Total Requested Allocations	Total Proposed Allocations	\$\$ Change	% Change
Legend				E	F	G (E + F)	H	I	J (H + I)	K (G + J)	L (K - G)	M (L / G)
23	Audit Services	AS	\$ -	\$ 865,000	\$ 865,000	\$ -	\$ 1,310,000	\$ 1,310,000	\$ 2,175,000	\$ 1,310,000	151.45%	
24	Branch Accounting and Procurement	BAP	1,826,000	131,000	1,957,000	\$ -	\$ -	\$ -	\$ 1,957,000	\$ -	0.00%	
25	Budget Services	BS	597,000	20,188,000	20,785,000	\$ 150,000	\$ -	\$ 150,000	\$ 20,935,000	\$ 150,000	0.72%	
26	Center for Families, Children and the Courts	CFCC	1,610,000	233,495,000	235,105,000	\$ -	\$ -	\$ -	\$ 235,105,000	\$ -	0.00%	
27	Facility Services	FS	-	2,511,000	2,511,000	\$ -	\$ -	\$ -	\$ 2,511,000	\$ -	0.00%	
28	Information Technology	IT	87,000	4,811,000	4,898,000	\$ -	\$ -	\$ -	\$ 4,898,000	\$ -	0.00%	
Total Allocations			\$ 4,120,000	\$ 262,001,000	\$ 266,121,000	\$ 150,000	\$ 1,310,000	\$ 1,460,000	\$ 267,581,000	\$ 1,460,000	0.57%	

Totals by Program		Program Number	State Operations	Local Assistance	Total Approved Allocations	State Operations	Local Assistance	Total Requested Allocations	Total Proposed Allocations	\$\$ Change	% Change
Legend			E	F	G (E + F)	H	I	J (H + I)	K (G + J)	L (K - G)	M (L / G)
29	Judicial Council (Staff)	0140010	\$ 4,033,000	\$ -	\$ 4,033,000	\$ 150,000	\$ -	\$ 150,000	\$ 4,183,000	\$ 150,000	3.45%
30	Support for the Operation of the Trial Courts	0150010	-	48,674,000	48,674,000	\$ -	\$ -	-	\$ 48,674,000	-	0.00%
31	Court Appointed Dependency Counsel	0150011	-	186,700,000	186,700,000	\$ -	\$ -	-	\$ 186,700,000	-	0.00%
32	Court Interpreters	0150037	87,000	-	87,000	\$ -	\$ -	-	\$ 87,000	-	0.00%
33	Expenses on Behalf of the Trial Courts	0150095	-	26,627,000	26,627,000	\$ -	\$ 1,310,000	1,310,000	\$ 27,937,000	1,310,000	7.05%
Total Allocations			\$ 4,120,000	\$ 262,001,000	\$ 266,121,000	\$ 150,000	\$ 1,310,000	\$ 1,460,000	\$ 267,581,000	\$ 1,460,000	0.57%

**Trial Court Trust Fund  
Fund Condition Statement  
October 2024**

	YEAR END FINANCIAL STATEMENTS			ESTIMATES	
Description	2021-22 (Financial Statements)	2022-23 (Financial Statements)	2023-24 (Financial Statements)	2024-25	2025-26
A	B	C	D	E	F
<b>Beginning Fund Balance</b>	<b>162,032,593</b>	<b>180,993,913</b>	<b>234,161,463</b>	<b>365,958,407</b>	<b>191,950,270</b>
Prior-Year Adjustments	(2,639,686)	39,095,081	52,234,508	-	-
<b>TOTAL REVENUES AND TRANSFERS<sup>1</sup></b>	<b>1,187,495,894</b>	<b>1,134,044,353</b>	<b>1,227,300,625</b>	<b>1,205,215,000</b>	<b>1,205,215,000</b>
<b>Total Resources</b>	<b>1,346,888,801</b>	<b>1,354,133,348</b>	<b>1,513,696,595</b>	<b>1,571,173,407</b>	<b>1,397,165,270</b>
<b>EXPENDITURES/ENCUMBRANCES/ALLOCATIONS</b>					
Program 0140010/0150037 - Judicial Council (Staff)	3,678,027	3,592,910	3,589,736	4,270,000	4,270,000
Program 0150010 - Support for Operation of the Trial Courts	2,217,294,000	2,466,660,242	2,632,244,156	2,567,420,137	2,552,320,137
Program 0150011 - Court-Appointed Dependency Counsel	196,700,000	211,967,000	211,616,172	186,700,000	186,700,000
Program 0150019 - Compensation of Superior Court Judges	398,004,000	423,563,000	428,118,549	450,098,000	450,098,000
Program 0150028 - Assigned Judges	47,371,000	24,111,000	23,569,452	31,860,000	31,860,000
Program 0150037 - Court Interpreters	121,413,000	124,546,000	131,951,695	134,802,000	134,802,000
Program 0150075 - Grants	9,426,000	29,840,000	29,840,016	30,329,000	10,329,000
Program 0150095 - Expenses on Behalf of the Trial Courts	14,944,000	13,750,000	13,018,675	27,937,000	27,974,000
<b>Total Local Assistance</b>	<b>3,005,152,000</b>	<b>3,294,437,242</b>	<b>3,470,358,714</b>	<b>3,429,146,137</b>	<b>3,394,083,137</b>
<i>FI\$Cal Assessment</i>	<i>174,000</i>	<i>174,000</i>	<i>174,000</i>	<i>174,000</i>	<i>174,000</i>
<i>Pro Rata/State Ops</i>	<i>209,861</i>	<i>184,733</i>	<i>91,623</i>	<i>77,000</i>	<i>77,000</i>
<i>Supplemental Pension Payments</i>	<i>76,000</i>	<i>76,000</i>	<i>30,116</i>		
Item 601 - Redevelopment Agency Writ Case Reimbursements	-	-	-		
<b>Total Expenditures (includes State Ops and LA)</b>	<b>3,008,830,027</b>	<b>3,298,030,152</b>	<b>3,473,948,449</b>	<b>3,433,416,137</b>	<b>3,398,353,137</b>
<i>Unallocated</i>					
<i>Less Funding Provided by General Fund:</i>	<i>1,843,395,000</i>	<i>2,178,493,000</i>	<i>2,326,506,000</i>	<i>2,054,444,000</i>	<i>2,191,744,000</i>
<b>Total Expenditures and Expenditure Adjustments</b>	<b>1,165,894,888</b>	<b>1,119,971,885</b>	<b>1,147,738,188</b>	<b>1,379,223,137</b>	<b>1,206,860,137</b>
<b>Ending Fund Balance</b>	<b>180,993,913</b>	<b>234,161,463</b>	<b>365,958,407</b>	<b>191,950,270</b>	<b>190,305,133</b>
<b>Restricted Funds</b>					
<b>Total Restricted/Reserved Funds</b>	<b>106,311,454</b>	<b>139,975,854</b>	<b>113,346,076</b>	<b>108,346,076</b>	<b>108,346,076</b>
<b>Ending Unrestricted Fund Balance</b>	<b>74,682,460</b>	<b>94,185,609</b>	<b>252,612,331</b>	<b>83,604,194</b>	<b>81,959,057</b>

<sup>1</sup> Revenue estimates are as of 2024-25 Enacted Budget