



# Judicial Council of California

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

[www.courts.ca.gov](http://www.courts.ca.gov)

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## REPORT TO THE JUDICIAL COUNCIL

Item No.: 24-047

For business meeting on January 19, 2024

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**Title**

Report to the Legislature: Receipts and  
Expenditures From Local Courthouse  
Construction Funds for 2022–23

**Agenda Item Type**

Information Only

**Date of Report**

December 29, 2023

**Submitted by**

Judicial Council staff  
Zlatko Theodorovic, Director  
Budget Services

**Contact**

Becky Porter, 916-643-7035  
[Becky.Porter@jud.ca.gov](mailto:Becky.Porter@jud.ca.gov)

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### Executive Summary

Pursuant to Government Code section 70403(d), the Judicial Council is required to submit a report accounting for all receipts and expenditures from local courthouse construction funds to the Legislature and the state Department of Finance by January 1 of each year. On December 29, 2023, Judicial Council staff submitted *Receipts and Expenditures From Local Courthouse Construction Funds for 2022–23*.

### Relevant Previous Council Action

This report is submitted to the Legislature annually. Reports from previous fiscal years are available on the California Courts website, “Legislative Reports” webpage, at [www.courts.ca.gov/7466.htm](http://www.courts.ca.gov/7466.htm).

### Analysis/Rationale

The annual submission of this report is required under Government Code section 70403(d). This year’s report covers the period from July 1, 2022, to June 30, 2023. Counties retaining funds to pay bonded indebtedness are required to submit annual updates of all receipts and expenditures within 90 days after the end of each fiscal year to the Judicial Council and the state Department of Finance (DOF).

When a county submits its annual report on the condition of its local courthouse construction fund, Judicial Council staff review the report to determine compliance, including the beginning and ending fund balances and an explanation of expenditures by project. Each review includes a determination of whether the receipts and expenditures were made in accordance with the provisions of Government Code section 76100, including verifying that outstanding debt service remains. If the Judicial Council concludes, based on the information provided, that a county made an expenditure not permitted by statute, the Judicial Council will notify the county and DOF of the amount due for repayment to the state. No repayments have been identified for 2022–23, therefore no additional reporting is required under Government Code section 70403(d).

The attached annual report (Attachment A) reflects 24 counties that collected courthouse construction funds, with revenues totaling \$26.1 million and expenditures of \$27.2 million. Lassen County did not submit its revenue and expenditure data as required under Government Code section 70403(a) and has not submitted a report since 2019–20.

Below is a summary of the status of the 58 counties' courthouse construction funds as of June 30, 2023.

As part of the 37 counties that have closed out their local courthouse construction funds in accordance with current law, the four counties below completed all closeout activities during this reporting period.

- Three counties (San Joaquin, Santa Barbara, and Shasta) ceased collection of courthouse construction funds by amending their board of supervisors' resolutions and completing all closeout activities in the reporting period. San Joaquin and Santa Barbara Counties remitted fund balances of \$8.5 million and \$4.3 million, respectively, to the State Court Facilities Construction Fund after all project commitments were completed. Shasta County did not have a fund balance to remit.
- One county (Marin) concluded its bonded indebtedness and is considered closed out, since no buildings were transferred to the state. The county was not required to remit a fund balance.

Twenty-one counties are statutorily required to continue to report their courthouse construction funds because they have bonded indebtedness, have approved outstanding projects for which the funds are used, or have not completed the required closeout activities with their board of supervisors. Counties are required to submit annual reports on their courthouse construction fund revenues and expenditures until their board of supervisors have passed revised resolutions and the remaining balance of their courthouse construction funds have been remitted to the State Court Facilities Construction Fund.

- One county (Alameda) concluded its bonded indebtedness in this reporting period and is expected to close out its courthouse construction fund during the next reporting period.

- Four counties (Humboldt,<sup>1</sup> Lassen, Napa,<sup>2</sup> and Ventura) concluded their bonded indebtedness in prior reporting periods but have not yet completed the closeout of their courthouse construction funds. The Judicial Council continues to work with these counties to facilitate the required closeout activities.

## **Fiscal Impact and Policy Implications**

There is no fiscal or programmatic impact to the Judicial Council associated with this report.

## **Attachments and Links**

1. Attachment A: *Receipts and Expenditures From Local Courthouse Construction Funds for 2022–23*
2. Link A: Gov. Code, § 70403,  
[https://leginfo.legislature.ca.gov/faces/codes\\_displaySection.xhtml?sectionNum=70403&lawCode=GOV](https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=70403&lawCode=GOV)
3. Link B: Gov. Code, § 76100,  
[https://leginfo.legislature.ca.gov/faces/codes\\_displaySection.xhtml?lawCode=GOV&sectionNum=76100](https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=GOV&sectionNum=76100)

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<sup>1</sup> Humboldt County temporarily ceased collection of courthouse construction funds as of May 2023 as it continues discussions with the Judicial Council on the closeout of its courthouse construction fund.

<sup>2</sup> Napa County closed out its courthouse construction fund in September 2023. This action will be reflected during the next reporting period.



# JUDICIAL COUNCIL of CALIFORNIA

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**HON. PATRICIA GUERRERO**

*Chief Justice of California  
Chair of the Judicial Council*

**HON. BRAD R. HILL**

*Chair, Executive and Planning Committee*

**HON. ANN C. MOORMAN**

*Chair, Judicial Branch Budget Committee*

**HON. MARLA O. ANDERSON**

*Chair, Legislation Committee  
Chair, Litigation Management Committee*

**HON. CARIN T. FUJISAKI**

*Chair, Rules Committee*

**HON. KYLE S. BRODIE**

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*Mr. Maxwell V. Pritt*

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*Mr. Charles Johnson*

*Mr. Darrel E. Parker*

*Mr. David H. Yamasaki*

*Hon. Erica R. Yew*

**MS. MILLICENT TIDWELL**

*Acting Administrative Director  
Judicial Council*

December 29, 2023

Hon. Anthony J. Portantino  
Chair, Senate Appropriations  
Committee  
1020 N Street, Room 412  
Sacramento, California 95814

Hon. Nancy Skinner  
Chair, Senate Committee on  
Budget and Fiscal Review  
1020 N Street, Room 502  
Sacramento, California 95814

Hon. Chris R. Holden  
Chair, Assembly Appropriations  
Committee  
1021 O Street, Suite 8220  
Sacramento, California 95814

Hon. Philip Y. Ting  
Chair, Assembly Committee  
on Budget  
1021 O Street, Suite 8230  
Sacramento, California 95814

*Re: Receipts and Expenditures From Local Courthouse Construction  
Funds for 2022–23, as required under Government Code section 70403*

Dear Senator Portantino, Senator Skinner, Assembly Member Holden,  
and Assembly Member Ting:

Pursuant to Government Code section 70403, the Judicial Council is  
submitting *Receipts and Expenditures From Local Courthouse  
Construction Funds for 2022–23*.

The annual report reflects 24 counties that collected courthouse  
construction funds, with total revenues of \$26.1 million and expenditures  
of \$27.2 million. Lassen County did not submit its revenue and  
expenditure data as required under Government Code section 70403(a)  
and has not submitted a report since 2019–20.

- Thirty-seven counties have closed out their local courthouse  
construction funds in accordance with current law.

December 29, 2023

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- Twenty-one counties are statutorily required to continue to report their courthouse construction funds because they have bonded indebtedness, have approved outstanding projects for which the funds are used, or have not completed the required closeout activities with their boards of supervisors.

If you have questions about this report, please contact Zlatko Theodorovic, Director, Judicial Council Budget Services, at 916-263-1397 or [Zlatko.Theodorovic@jud.ca.gov](mailto:Zlatko.Theodorovic@jud.ca.gov).

Sincerely,



Millicent Tidwell  
Acting Administrative Director  
Judicial Council

MT/BP

Enclosures

cc: Cara L. Jenkins, Legislative Counsel

Erika Contreras, Secretary of the Senate

Eric Dang, Counsel, Office of Senate President pro Tempore Toni G. Atkins

Emelyn Rodriguez, General Counsel, Office of Assembly Speaker Robert Rivas

Anita Lee, Principal Fiscal and Policy Analyst, Legislative Analyst's Office

Gabriel Petek, Legislative Analyst, Legislative Analyst's Office

Mark Jimenez, Principal Program Budget Analyst, Department of Finance

Henry Ng, Budget Analyst, Department of Finance

Margie Estrada, Chief Counsel, Senate Judiciary Committee

Mary Kennedy, Chief Counsel, Senate Public Safety Committee

Matthew Fleming, Consultant, Senate Appropriations Committee

Hans Hemann, Principal Consultant, Joint Legislative Budget Committee

Eric Csizmar, Consultant, Senate Republican Policy Office

Matt Osterli, Consultant, Senate Republican Fiscal Office

Morgan Branch, Consultant, Senate Republican Policy Office

Alison Merrilees, Chief Counsel, Assembly Judiciary Committee

Sandy Uribe, Chief Counsel, Assembly Public Safety Committee

Nora Brackbill, Consultant, Senate Budget and Fiscal Review Committee

Jennifer Kim, Consultant, Assembly Budget Committee

Jay Dickenson, Chief Consultant, Assembly Appropriations Committee

Annika Carlson, Consultant, Assembly Appropriations Committee

December 29, 2023

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Lyndsay Mitchell, Consultant, Assembly Republican Office of Policy & Budget  
Gary Olson, Consultant, Assembly Republican Office of Policy & Budget  
Daryl Thomas, Consultant, Assembly Republican Office of Policy & Budget  
Cory T. Jaspersen, Director, Governmental Affairs, Judicial Council  
Zlatko Theodorovic, Director, Budget Services, Judicial Council  
Fran Mueller, Deputy Director, Budget Services, Judicial Council  
Donna Newman, Acting Manager, Budget Services, Judicial Council  
Jenniffer Herman, Administrative Coordinator, Governmental Affairs, Judicial Council



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**MS. MILLICENT TIDWELL**

*Acting Administrative Director  
Judicial Council*

Report title: *Receipts and Expenditures From Local Courthouse  
Construction Funds for 2022–23*

Statutory citation: Government Code section 70403

Date of report: December 29, 2023

The Judicial Council has submitted the report to the Legislature for 2022–23 in accordance with Government Code section 70403.

The following summary of the report is provided under the requirements of Government Code section 9795.

Government Code section 70402(a) requires that any amount in a county’s local courthouse construction fund be transferred to the State Court Facilities Construction Fund at the later of the following dates: (1) the date of the last transfer of responsibility for court facilities from that county to the Judicial Council or December 31, 2009, if there is no outstanding bonded indebtedness; or (2) the date of the final payment of the bonded indebtedness for any court facility paid from that fund is retired.

Under Government Code section 70403, a county that has retained revenue sources under Government Code section 70325 is required to submit an annual report of revenues and expenditures, including any amounts to be repaid by counties, to the Judicial Council.

The attached annual report reflects 24 counties that collected courthouse construction funds, with total revenues of \$26.1 million and expenditures of \$27.2 million. Lassen County did not submit its revenue and expenditure data as required under Government Code section 70403(a) and has not submitted a report since 2019–20.

The full report is available on the California Courts website, “Legislative Reports” webpage, at [www.courts.ca.gov/7466.htm](http://www.courts.ca.gov/7466.htm).

A printed copy of the report may be obtained by calling 415-865-8777.

## **JUDICIAL COUNCIL OF CALIFORNIA**

**Hon. Patricia Guerrero**

*Chief Justice of California and  
Chair of the Judicial Council*

**Millicent Tidwell**

*Acting Administrative Director  
Judicial Council*

### **ADMINISTRATIVE DIVISION**

**John Wordlaw**

*Chief Administrative Officer*

### **BUDGET SERVICES**

**Zlatko Theodorovic**

*Director*

**Donna Newman**

*Acting Manager*

**Becky Porter**

*Senior Budget Analyst  
Primary Author of Report*





# **Receipts and Expenditures From Local Courthouse Construction Funds for 2022–23**

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December 2023



Judicial Council of California

## **County Reporting on Local Courthouse Construction Funds**

The Trial Court Facilities Act of 2002 (Sen. Bill 1732 (Escutia); Stats. 2002, ch. 1082) requires counties to report receipts to and expenditures from local courthouse construction funds. Government Code section 70403 mandates that each county submit a report to the Judicial Council's Administrative Director of all local courthouse construction fund receipts and expenditures from January 1, 1998, to December 31, 2005.

Counties retaining funds to pay bonded indebtedness must submit to the Judicial Council and the state Department of Finance annual updates of all receipts and expenditures within 90 days after the end of each fiscal year. Government Code section 70403 further requires the Judicial Council to submit a report to the Legislature on the information received from the counties regarding the status of local courthouse construction funds. This report fulfills that requirement for the period from July 1, 2022, to June 30, 2023.

Government Code section 70402(a) requires that any amount in a county's local courthouse construction fund be transferred to the State Court Facilities Construction Fund at the later of the following dates: (1) the date of the last transfer of responsibility for court facilities from that county to the Judicial Council, or December 31, 2009, if there is no outstanding bonded indebtedness; or (2) the date that the final payment of the bonded indebtedness for any court facility paid from that fund is retired.

Below is a summary of the status of the 58 counties' courthouse construction funds as of June 30, 2023.

As part of the 37 counties that have closed out their local courthouse construction funds in accordance with current law, the four counties below completed all closeout activities during this reporting period.

- Three counties (San Joaquin, Santa Barbara, and Shasta) ceased collection of courthouse construction funds by amending their boards of supervisors' resolutions and completing all closeout activities in the reporting period. San Joaquin and Santa Barbara Counties remitted fund balances of \$8.5 million and \$4.3 million, respectively, to the State Court Facilities Construction Fund after all project commitments were completed. Shasta County did not have a fund balance to remit.
- One county (Marin) concluded its bonded indebtedness and is considered closed out, since no buildings were transferred to the state. The county was not required to remit a fund balance.

Twenty-one counties<sup>1</sup> are statutorily required to continue to report their courthouse construction funds because they have bonded indebtedness, have approved outstanding projects for which the

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<sup>1</sup> The statewide totals in this report do not include Lassen County because the county did not submit its revenue and expenditure data for the reporting period.

funds are used, or have not completed the required closeout activities with their boards of supervisors. Counties are required to submit annual reports on their courthouse construction fund revenues and expenditures until their boards of supervisors have passed revised resolutions and the remaining balance of their courthouse construction funds have been remitted to the State Court Facilities Construction Fund.

- One county (Alameda) concluded its bonded indebtedness in this reporting period and is expected to close out its courthouse construction fund during the next reporting period.
- Four counties (Humboldt,<sup>2</sup> Lassen, Napa,<sup>3</sup> and Ventura) concluded their bonded indebtedness in prior reporting periods but have not yet completed the closeout of their courthouse construction funds. The Judicial Council continues to work with these counties to facilitate the required closeout activities.

### **County Reporting Under Government Code Section 70403(b) for July 1, 2022, through June 30, 2023**

The Judicial Council received reports on the condition of local courthouse construction funds from 24 of the 25 counties that are required to report during the period from July 1, 2022, through June 30, 2023. The submitted reports were received as of October 1, 2023, and were analyzed for compliance with section 70403(b) (Attachment A).

As reported by the 24 counties, the local courthouse construction fund receipts totaled \$26.1 million and expenditures totaled \$27.2 million for 2022–23. Lassen County did not submit its revenue and expenditure data as required under Government Code section 70403(a) and has not submitted a report since 2019–20.

### **Status of Reviews**

When a county submits its annual report on the condition of its local courthouse construction fund, Judicial Council staff review the report to determine compliance, including the beginning and ending fund balances and an explanation of expenditures by project. Each review includes a determination of whether the receipts and expenditures were made in accordance with the provisions of Government Code section 76100, including verifying that outstanding debt service still exists. If the Judicial Council concludes, based on the information provided, that a county made an expenditure not permitted by statute, the Judicial Council will notify the county and the state Department of Finance of the amount due for repayment to the state. Pursuant to Government Code section 70403(d), no repayments have been identified for 2022–23.

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<sup>2</sup> Humboldt County temporarily ceased collection of courthouse construction funds as of May 2023 as it continues discussions with the Judicial Council on the closeout of its courthouse construction fund.

<sup>3</sup> Napa County closed out its courthouse construction fund in September 2023. This action will be reflected during the next reporting period.

## **County Reporting for All Prior Reporting Periods**

Based on the reports received from the counties for these reporting periods, there is no update to the previously reported receipts and expenditures. All reports follow the requirements of the statute for the reporting period. No further detailed reviews will be conducted on reports beyond 2014–15 unless warranted. Reports from previous fiscal years are available on the California Courts website, “Legislative Reports” webpage, at [www.courts.ca.gov/7466.htm](http://www.courts.ca.gov/7466.htm).

## **Attachments**

1. Attachment A: *County Reporting for the Period July 1, 2022 to June 30, 2023: Local Courthouse Construction Funds Under Government Code Section 70403*

**County Reporting for the Period**  
**July 1, 2022 to June 30, 2023**  
**Local Courthouse Construction Funds Under Government Code Section 70403**  
**ATTACHMENT A**

| County                                                       | Revenues for Period<br>(as reported by county) | Expenditures for Period<br>(as reported by county) | Balances Remitted to State<br>Court Facilities Construction<br>Fund | Bonded Indebtedness<br>(indicated in report) |
|--------------------------------------------------------------|------------------------------------------------|----------------------------------------------------|---------------------------------------------------------------------|----------------------------------------------|
| <b>Complete<sup>1</sup></b>                                  |                                                |                                                    |                                                                     |                                              |
| Marin                                                        | \$ 221,216                                     | \$ 0                                               | \$ 0                                                                | Concluded 2023                               |
| San Joaquin                                                  | 489,643                                        | 0                                                  | 8,519,942                                                           | Concluded 2022                               |
| Santa Barbara                                                | 615,434                                        | 0                                                  | 4,330,752                                                           | Concluded 2022                               |
| Shasta                                                       | 1,637,433                                      | 525,154                                            | 0                                                                   | Concluded 2023                               |
| <b>In Progress — Current Bonded Indebtedness<sup>2</sup></b> |                                                |                                                    |                                                                     |                                              |
| 1 Amador                                                     | 19,706                                         | 18,611                                             |                                                                     | x                                            |
| 2 Contra Costa                                               | 708,295                                        | 230,391                                            |                                                                     | x                                            |
| 3 Glenn                                                      | 61,147                                         | 0                                                  |                                                                     | x                                            |
| 4 Los Angeles                                                | 8,910,000                                      | 14,819,000                                         |                                                                     | x                                            |
| 5 Merced                                                     | 365,490                                        | 200,082                                            |                                                                     | x                                            |
| 6 Monterey                                                   | 395,486                                        | 395,486                                            |                                                                     | x                                            |
| 7 Placer                                                     | 201,785                                        | 0                                                  |                                                                     | x                                            |
| 8 Riverside                                                  | 4,735,764                                      | 4,309,564                                          |                                                                     | x                                            |
| 9 Sacramento                                                 | 1,583,788                                      | 1,710,000                                          |                                                                     | x                                            |
| 10 San Diego                                                 | 940,448                                        | 1,174,970                                          |                                                                     | x                                            |
| 11 San Luis Obispo                                           | 378,127                                        | 309,809                                            |                                                                     | x                                            |
| 12 San Mateo                                                 | 1,113,182                                      | 1,163,052                                          |                                                                     | x                                            |
| 13 Santa Clara                                               | 729,786                                        | 551,500                                            |                                                                     | x                                            |
| 14 Santa Cruz                                                | 86,852                                         | 0                                                  |                                                                     | x                                            |
| 15 Solano                                                    | 266,061                                        | 237,302                                            |                                                                     | x                                            |
| 16 Stanislaus                                                | 266,234                                        | 750,720                                            |                                                                     | x                                            |
| <b>Concluded Bonded Indebtedness<sup>3</sup></b>             |                                                |                                                    |                                                                     |                                              |
| 17 Alameda                                                   | 1,450,897                                      | 760,122                                            |                                                                     | Concluded 2023                               |
| 18 Humboldt                                                  | 79,748                                         | 0                                                  |                                                                     | Concluded 2017                               |
| 19 Lassen                                                    |                                                |                                                    |                                                                     |                                              |
| 20 Napa                                                      | 273,117                                        | 8,540                                              |                                                                     | Concluded 2014                               |
| 21 Ventura                                                   | 796,353                                        | 0                                                  |                                                                     | Concluded 2019                               |
| <b>TOTALS</b>                                                | <b>\$ 26,104,776</b>                           | <b>\$ 27,164,303</b>                               | <b>\$ 12,850,694</b>                                                |                                              |

**Notes:**

1. Closed out in accordance with current law.
2. Bonded indebtedness: approved project underway.
3. Bonded indebtedness is complete; JCC staff is working with counties to remit their Courthouse Construction Fund balances to the State Court Facilities Construction Fund.