

Judicial Council of California

BASELINE BUDGET

Certification

Superior Court: Lassen

Court Contact: Megan Reed

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Fiscal Year: 2026-2027

Budget Prepared By: Samantha Ngotel

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CERTIFICATION

I HEREBY CERTIFY, to the best of my knowledge and belief, that the amounts stated herein and contained in the Baseline Budget detail documents included in the Phoenix Financial System Schedule 1 report fairly present a statement of all court estimated revenues (financing sources) and court expenditures in accordance with the reporting requirements adopted by the Judicial Council pursuant to authority granted by Government Code section 77206.

Megan Reed
Signature of Presiding Judge or Executive Officer

Megan Reed
Printed name of signee

10/07/2026
Date

Court Executive Officer
Title

Superior Court of California, County of Lassen
Trial Court Operations Fund
Program Expenditure Budget
Fiscal Year 2026/27
(Unaudited)

PROGRAM EXPENDITURES:	Personnel Services	Operating Expenses & Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Baseline Budget
Judges & Courtroom Support	\$ 748,366	\$ 381,965	-	-	\$ (21,400)	-	\$ 1,108,931
Traffic & Other Infractions	\$ 74,461	\$ 5,587	-	-	-	-	\$ 80,048
Other Criminal Cases	\$ 253,336	\$ 180,931	-	-	-	-	\$ 434,267
Civil	\$ 102,198	\$ 32,314	-	-	-	-	\$ 134,512
Family & Children Services	\$ 200,926	\$ 117,370	-	-	\$ 21,400	-	\$ 339,696
Probate, Guardianship & Mental Health Services	\$ 52,546	\$ 4,153	-	-	-	-	\$ 56,700
Juvenile Dependency Services	\$ 25,341	\$ 180,919	-	-	-	-	\$ 206,260
Juvenile Delinquency Services	\$ 25,341	\$ 1,973	-	-	-	-	\$ 27,314
Other Court Operations	\$ 350,421	\$ 148,144	-	-	-	-	\$ 498,565
Court Interpreters	\$ 40,445	\$ 42,484	-	-	-	-	\$ 82,929
Jury Services	\$ 30,287	\$ 2,522	\$ 4,500	-	-	-	\$ 37,309
Security	-	-	-	-	-	-	-
Trial Court Operations Program	\$ 1,903,668	\$ 1,098,363	\$ 4,500	-	-	-	\$ 3,006,532
Enhanced Collections	\$ 36,000	\$ 4,665	-	-	-	-	\$ 40,665
Other Non-Court Operations	-	-	-	-	-	-	-
Non-Court Operations Program	\$ 36,000	\$ 4,665	-	-	-	-	\$ 40,665
Executive Office	\$ 192,187	\$ 19,050	-	-	-	-	\$ 211,237
Fiscal Services	\$ 220,933	\$ 21,012	-	-	-	-	\$ 241,945
Human Resources	\$ 399,791	\$ 10,735	-	-	-	-	\$ 410,526
Business & Facilities Services	-	\$ 6,000	-	-	-	-	\$ 6,000
Information Technology	\$ 142,460	\$ 1,369,753	-	-	-	-	\$ 1,512,213
Court Administration Program	\$ 955,371	\$ 1,426,549	-	-	-	-	\$ 2,381,921
Expenditures Not Distributed or Posted to a Program	-	-	-	-	-	-	-
Prior Year Adjustments Not Posted to a Program	-	-	-	-	-	-	-
TOTAL PROGRAM EXPENDITURES	\$ 2,895,040	\$ 2,529,577	\$ 4,500	-	-	-	\$ 5,429,117

Superior Court of California, County of Lassen
Trial Court Operations Fund
Revenue and Expenditure Budget
Fiscal Year 2026/27
(Unaudited)

	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Baseline Budget
REVENUES								
State Financing Sources	-	-	-	-	-	-	-	-
Trial Court Trust Fund	\$ 3,220,213	\$ 20,906	-	-	-	-	-	\$ 3,241,119
Improvement and Modernization Fund	\$ 3,819	-	-	-	-	-	-	\$ 3,819
Judges' Compensation (0150019)	-	-	-	-	-	-	-	-
Court Interpreter (0150037)	\$ 59,106	-	-	-	-	-	-	\$ 59,106
Civil Coordination Reimbursement (0150091)	-	-	-	-	-	-	-	-
MOU Reimbursements (0150010 and General)	\$ 1,608,641	-	-	-	-	-	-	\$ 1,608,641
Other Miscellaneous	\$ 34,963	\$ 227,016	-	-	-	-	-	\$ 261,979
Total State Financing Sources	\$ 4,926,741	\$ 247,922	-	-	-	-	-	\$ 5,174,664
Grants	-	-	-	-	-	-	-	-
AB 1058 Commissioner/Facilitator	-	-	\$ 125,625	-	-	-	-	\$ 125,625
Other Judicial Council Grants	-	-	\$ 10,630	-	-	-	-	\$ 10,630
Non-Judicial Council Grants	-	-	-	-	-	-	-	-
Total Grants	-	-	\$ 136,255	-	-	-	-	\$ 136,255
Other Financing Sources	-	-	-	-	-	-	-	-
Interest Income	\$ 27,000	-	-	-	-	-	-	\$ 27,000
Investment Income	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-
Local Fees	-	\$ 1,130	-	-	-	-	-	\$ 1,130
Non-Fee Revenues	-	-	-	-	-	-	-	-
Enhanced Collections	-	\$ 36,000	-	-	-	-	-	\$ 36,000
Escheatment	-	-	-	-	-	-	-	-
Prior Year Revenue	-	-	-	-	-	-	-	-
County Program - Restricted	-	-	-	-	-	-	-	-
Reimbursement Other	-	-	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-	-	-
Total Other Financing Sources	\$ 27,000	\$ 37,130	-	-	-	-	-	\$ 64,130
TOTAL REVENUES	\$ 4,953,741	\$ 285,052	\$ 136,255	-	-	-	-	\$ 5,375,049

	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Baseline Budget
EXPENDITURES								
Personnel Services	-	-	-	-	-	-	-	-
Salaries - Permanent	\$ 1,420,725	\$ 53,784	\$ 57,980	-	-	-	-	\$ 1,532,489
Temp Help	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-
Staff Benefits	\$ 1,288,600	\$ 15,951	\$ 58,000	-	-	-	-	\$ 1,362,550
Total Personnel Services	\$ 2,709,325	\$ 69,734	\$ 115,980	-	-	-	-	\$ 2,895,040
Operating Expenses and Equipment	-	-	-	-	-	-	-	-
General Expense	\$ 116,456	\$ 11,277	-	-	-	-	-	\$ 127,733
Printing	\$ 5,800	-	-	-	-	-	-	\$ 5,800
Telecommunications	\$ 39,851	\$ 3,800	\$ 2,400	-	-	-	-	\$ 46,051
Postage	\$ 25,500	-	-	-	-	-	-	\$ 25,500
Insurance	\$ 6,300	-	-	-	-	-	-	\$ 6,300
In-State Travel	\$ 3,600	-	-	-	-	-	-	\$ 3,600
Out-of-State Travel	-	-	-	-	-	-	-	-
Training	\$ 7,000	-	\$ 600	-	-	-	-	\$ 7,600
Security Services	\$ 13,604	-	\$ 14,200	-	-	-	-	\$ 27,804
Facility Operations	\$ 87,000	-	-	-	-	-	-	\$ 87,000
Utilities	-	-	-	-	-	-	-	-
Contracted Services	\$ 1,571,336	\$ 161,525	\$ 42,000	-	-	-	-	\$ 1,774,861
Consulting and Professional Services	\$ 9,000	-	-	-	-	-	-	\$ 9,000
Information Technology	\$ 349,578	\$ 57,800	-	-	-	-	-	\$ 407,378
Major Equipment	-	-	-	-	-	-	-	-
Other Items of Expense	\$ 950	-	-	-	-	-	-	\$ 950
Total Operating Expenses and Equipment	\$ 2,235,975	\$ 234,402	\$ 59,200	-	-	-	-	\$ 2,529,577
Special Items of Expense	-	-	-	-	-	-	-	-
Grand Jury	-	-	-	-	-	-	-	-
Jury Costs	\$ 4,500	-	-	-	-	-	-	\$ 4,500
Judgements, Settlements and Claims	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Capital Costs	-	-	-	-	-	-	-	-
Internal Cost Recovery	\$ (22,280)	\$ 880	\$ 21,400	-	-	-	-	-
Prior Year Expense Adjustment	-	-	-	-	-	-	-	-
Total Special Items of Expense	\$ (17,780)	\$ 880	\$ 21,400	-	-	-	-	\$ 4,500
TOTAL EXPENDITURES	\$ 4,927,521	\$ 305,016	\$ 196,580	-	-	-	-	\$ 5,429,117

	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Baseline Budget
FUND BALANCE								
Excess (Deficit) of Revenues Over Expenditures	\$ 26,221	\$ (19,964)	\$ (60,325)	-	-	-	-	\$ (54,068)
Operating Transfers In (Out)	\$ (60,325)	-	\$ 60,325	-	-	-	-	-
Fund Balance (Deficit)	-	-	-	-	-	-	-	-
Beginning Balance (Deficit)	\$ 272,209	\$ 138,391	-	-	-	-	-	\$ 410,600
ENDING BALANCE (Deficit)	\$ 238,104	\$ 118,427	-	-	-	-	-	\$ 356,532

Superior Court of California, County of Lassen
Trial Court Operations Fund
Fund Budget
Fiscal Year 2026/27
(Unaudited)

FUND BUDGET	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Baseline Budget
Beginning Balance (Deficit)	\$ 272,209	\$ 138,391	-	-	-	-	-	\$ 410,600
Trial Court Revenue Sources	\$ 3,282,176	\$ 285,052	-	-	-	-	-	\$ 3,567,229
Trial Court Reimbursements	\$ 1,671,565	-	\$ 136,255	-	-	-	-	\$ 1,807,820
Prior Year Revenue	-	-	-	-	-	-	-	-
Revenue Total	\$ 4,953,741	\$ 285,052	\$ 136,255	-	-	-	-	\$ 5,375,049
Personnel Services	\$ 2,709,325	\$ 69,734	\$ 115,980	-	-	-	-	\$ 2,895,040
Operating Expenses and Equipment	\$ 2,235,975	\$ 234,402	\$ 59,200	-	-	-	-	\$ 2,529,577
Special Items of Expense	\$ 4,500	-	-	-	-	-	-	\$ 4,500
Capital Costs	-	-	-	-	-	-	-	-
Internal Cost Recovery	\$ (22,280)	\$ 880	\$ 21,400	-	-	-	-	-
Prior Year Expense Adjustments	-	-	-	-	-	-	-	-
Expense Total	\$ 4,927,521	\$ 305,016	\$ 196,580	-	-	-	-	\$ 5,429,117
Operating Transfers In	-	-	\$ 60,325	-	-	-	-	\$ 60,325
Operating Transfers Out	\$ (60,325)	-	-	-	-	-	-	\$ (60,325)
Other Financial Sources Total	\$ (60,325)	-	\$ 60,325	-	-	-	-	-
ENDING BALANCE (Deficit)	\$ 238,104	\$ 118,427	-	-	-	-	-	\$ 356,532