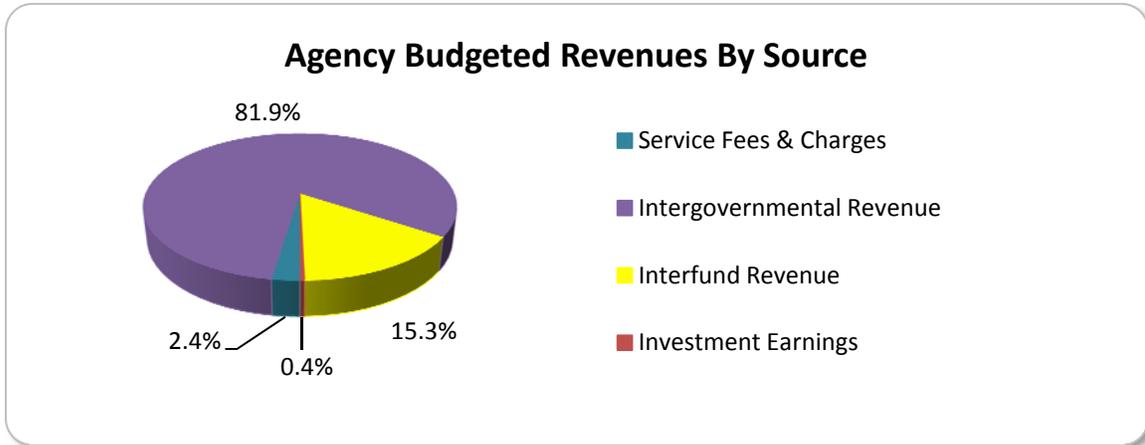
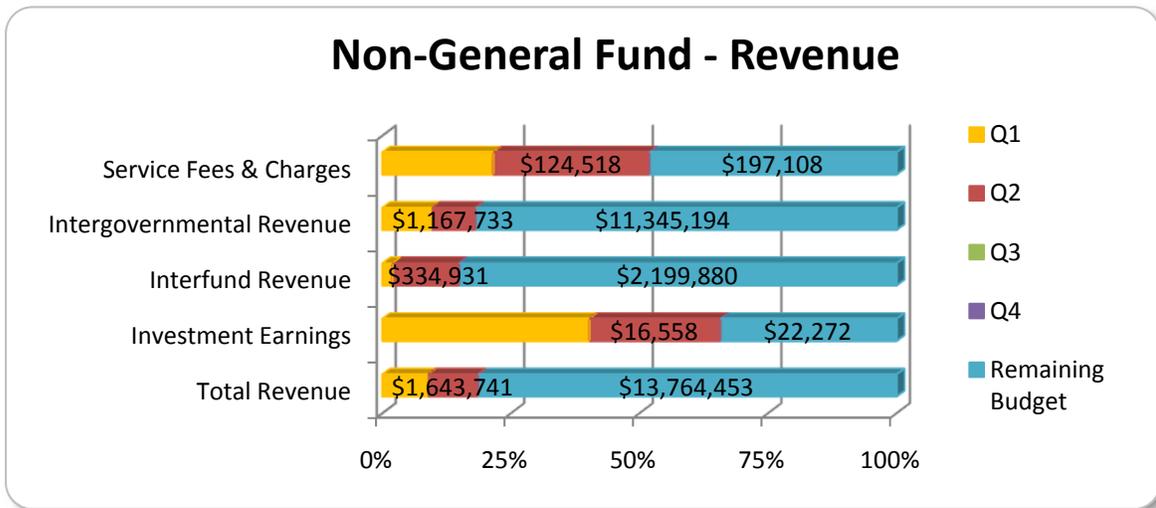


Non-General Fund Analysis



- The main sources of Non-General Fund revenue for the Office of Homeland Security and Justice Programs are Federal grants.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$3,042,245	\$6,140,767	\$1,181,944	\$3,308,771	\$9,183,012	\$13,673,727
Current Year Actuals	\$1,504,601	\$1,643,741			\$3,148,342	\$16,912,795

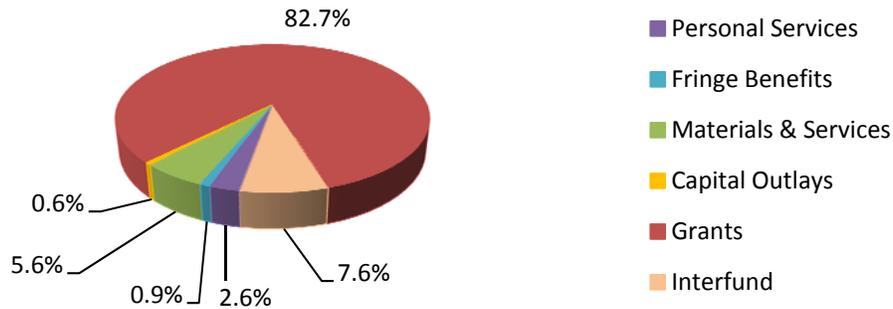
* Current year total represents revised budget.

- Second quarter revenues of \$1,643,741 represent 52.2% of the budgeted amount for the year. YTD revenues of \$3,148,342 represent 18.6% of the budgeted amount for the year.
- In the 2nd quarter, OHS&JP received \$296,513 (9%) of the total budgeted amount for the year in its Administrative fund, which includes Title II, Justice Assistance Block Grant (JABG) and Violence Against Women Act (VAWA) grant. Grant revenues are expected to align with budget by year-end.
- In the 2nd quarter, OHS&JP received \$722,603 (6.5%) of the total budgeted amount for the year in its Urban Area Security Initiative, State Homeland Security Grant Program, and Law Enforcement

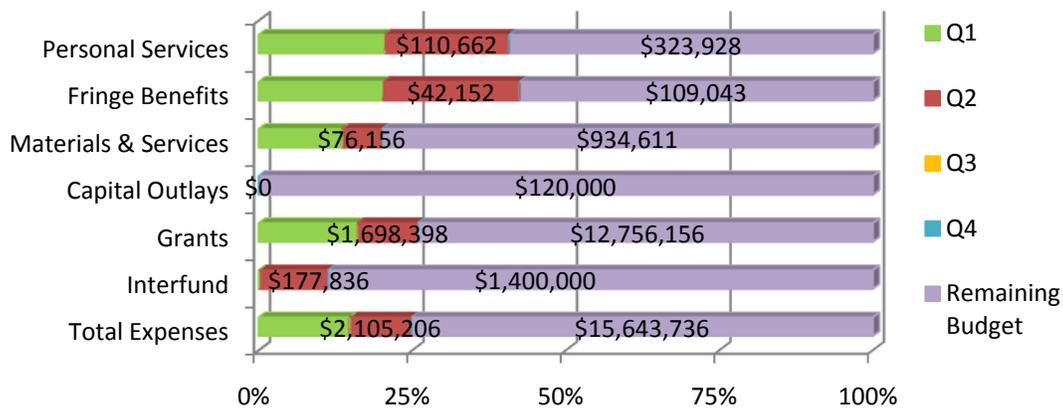
- Terrorism Prevention Program fund. This is under budget for the 2nd quarter, but consistent with previous years. Grant revenues are expected to align with budget by year-end.
- In the 2nd quarter, OHS&JP received \$5,868 (0.52%) of the total budgeted amount for the year in its Justice Assistance Grant fund. This is under budget for the 2nd quarter, but consistent with previous years. Grant revenues are expected to align with budget by year-end.
 - In the 2nd quarter, OHS&JP received \$124,518 (30.3%) of the total budgeted amount for the year in its Regional Communications fund.
 - The Interfund Revenue budget includes the receipt of an interfund loan from the General Fund in the amount of \$1,400,000. OHS & JP currently has funds from an interfund loan received in 2009 and the 2010 loan would only occur after the repayment of the 2009 loan. The interfund loan is used for cash flow purposes in order to meet Federal cash management guidelines without interrupting payments to grant recipients. Resolution No. 275-10 extended repayment of the 2009 interfund loan from April 2010 to December 31, 2010. Therefore, the 2010 interfund loan will not be received by OHS & JP until the 4th quarter.
 - The Office of Homeland Security and Justice Programs have been authorized as Franklin County's agent to administer the American Recovery and Reinvestment Act (ARRA) 2010 Justice Assistance Grant (JAG) award and the ARRA 2010 Violence Against Women Act (VAWA) grant. Stimulus funds are tracked and monitored in three separate funds established for this purpose.
 - ARRA JAG 2nd quarter revenue includes \$10,519 in interest earnings. During the 1st quarter, ARRA JAG received \$18,817 in interest earnings for an YTD total of \$29,336. The Agency received this grant upfront in 2009. The grant is thus receiving only interest earnings revenue at this point in time. The Agency projected the amount of interest earnings to be \$20,000 in 2010. As of 2nd quarter, interest earnings have exceeded agency projections.

Non-General Fund Analysis

Agency Budgeted Expenses By Type



Non-General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$3,163,160	\$1,407,075	\$1,729,216	\$3,508,736	\$4,570,235	\$9,808,187
Current Year Actuals	\$3,074,026	\$2,105,206			\$5,179,232	\$20,822,968

* Current year total represents revised budget.

- Second quarter expenditures of \$2,105,206 represent 10.1% of the budgeted amount for the year. YTD expenditures of \$5,179,232 represent 24.9% of the budgeted amount for the year.
- Expenditures for Personal Services in the 2nd quarter are paid from two separate funds since the Regional Communications Program merged with OHS & JP in 2009. The Administrative fund had expenses of \$83,840 in the 2nd quarter in Personal Services, which represents 20.0% of the total amount budgeted for the year. The Regional Communications fund had expenses of \$26,822 in the 2nd quarter in Personal Services, which represents 22.1% of the total amount budgeted for the year. Both of these funds are in line with 2nd quarter budget estimates.

- Expenditures for Materials and Services in the 2nd quarter were \$11,851 in the Administrative fund, which represents 2.8% of the total amount, budgeted for the year. This is lower than expected because professional services, out-of-county travel, registration fees, and building and office rentals are lower than anticipated in the 2nd quarter. These expenses are expected to catch up with budget by year-end.
- Expenditures for Materials and Services in the 2nd quarter were \$64,305 in the Regional Communications Fund, which represents 14.9% of the total budgeted amount for the year.
- Grant expenditures, excluding ARRA, were \$1,183,014 in the 2nd quarter. This total includes grant expenditures to Title II, Violence Against Women Act, and Justice Assistance Block Grant (27% of total budget); Urban Area Security Initiative, State Homeland Security Grant Program, and Law Enforcement Terrorism Prevention Program (8.2% of total budget); and Justice Assistance Grant (3.1% of total budget). The expenses are below the established benchmark of 50% for the 2nd quarter and expenses are based on grant deliverables and it is difficult to predict if expenses will align with budget by year-end.
- Grant expenditures for ARRA VAWA in the 2nd quarter were \$318,584, which represents 41.5% of the total amount budgeted for the year.
- Grant expenditures for ARRA JAG in the 2nd quarter were \$374,637, which represents 11.1% of the total amount budgeted for the year.
- There were no grant expenditures for ARRA JAG Re-entry as of 2nd quarter. Expenses are anticipated to begin in the 3rd quarter.
- Interfund expenses during 2nd quarter included repayment of \$177,836.21 towards the ARRA VAWA interfund loan of \$586,165.20 established through Resolution 257-09. The remaining loan balance (\$408,328.99) will be paid in the 2nd quarter of 2011 (April 30, 2011). The remaining Interfund budget of \$1,400,000 is for the repayment of a 2009 interfund loan from the General Fund for cash flow purposes in order to meet Federal cash management guidelines without interrupting payments to grant recipients. Resolution No. 275-10 extended repayment of the 2009 interfund loan from April 2010 to December 31, 2010.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$119,812	\$112,439	93.8%
2nd Quarter	\$119,812	\$110,662	92.4%
3rd Quarter	\$153,962		
4th Quarter	\$153,443		
Total	\$547,029	\$223,101	40.8%

- There are no significant variances in Personal Service expenditures during the 2nd quarter.
- During 2nd quarter, OHS&JP, via Resolution No. 0435-10, received one additional full-time FTE. This new FTE impacts their personal services appropriations for 13 pay periods starting with the July 16 pay (3rd quarter). Therefore, the above chart reflects the appropriations for this position (\$22,900.80) being allocated to the 3rd quarter (6 pay periods) and to the 4th quarter (7 pay periods).

Budget Corrective Items

Approved

- Resolution No. 0211-10 authorized non-general fund supplemental appropriations for the Regional Communications Program (\$153,380.20).
- Resolution No. 0212-10 authorized non-general fund supplemental appropriations for Title II Grant, Violence Against Women Act (VAWA) Grant, Justice Assistance Block Grant (JABG), and Law Enforcement Terrorism Prevention Program (LETPP) Grant (\$341,246.98).
- Resolution No. 0213-10 authorized non-general fund supplemental appropriations for the American Reinvestment and Recovery Act Violence Against Women Act (ARRA VAWA) grant (\$6,759.84)
- Resolution 0275-10 authorized an extension of the repayment of an interfund loan from the General Fund to the Justice Programs Fund (\$1,400,000) from April 2010 to December 31, 2010.
- Resolution 0435-10 authorized the establishment of an American Reinvestment and Recovery Act (ARRA) Fund, non-general fund supplemental appropriations for the American Reinvestment and Recovery Act Justice Assistance Grant Re-entry Program (\$345,315.89), the creation of one full-time FTE to support Re-entry grant initiatives and an interfund loan from the General Fund to the ARRA Justice Assistance Grant Re-entry Fund (\$295,818.09).
- Resolution 0509-10 authorized non-general fund supplemental appropriations and partial repayment of the ARRA VAWA interfund loan to the General Fund (\$177,836.21).
- Resolution 0510-10 authorized non-general fund supplemental appropriations for the Title V Community Prevention Grant (\$24,400).
- Resolution No. 0474-10 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$818,512 and Non-General Fund supplemental appropriations in the amount of \$431,979 to various agencies. These appropriations were to be used to provide a 1% salary and wage increase to non-bargaining employees.

Pending

- There are no requests currently pending that may impact the budget.

Not Recommended

- There have been no requests for budget adjustments not approved to date.

Budget Recommendations

- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.