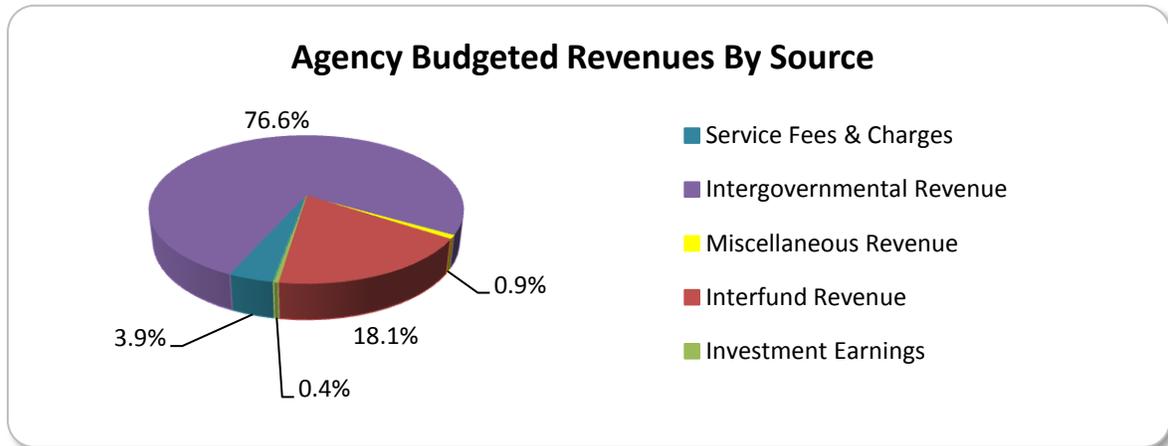
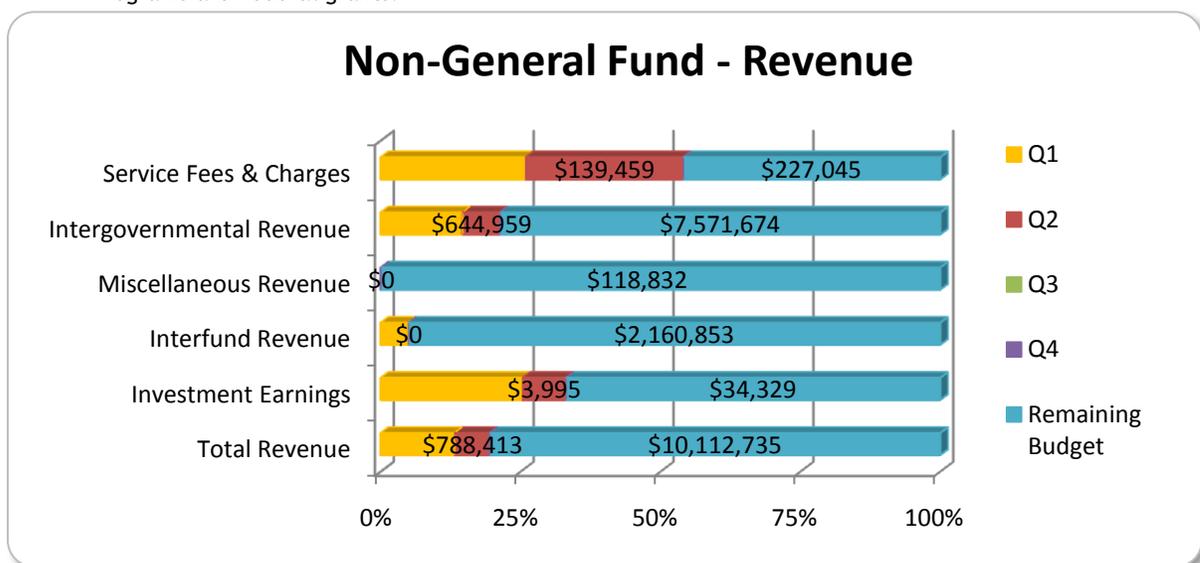


Non-General Fund Analysis



- 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	\$1,504,601	\$1,643,741	\$3,583,627	\$1,720,350	\$3,148,342	\$8,452,319
Current Year Actuals	\$1,656,679	\$788,413			\$2,445,092	\$12,557,827

* Current year total represents revised budget.

- Second quarter revenues of **\$788,413** represent **6.3%** of the budgeted amount for the year. YTD revenues of **\$2,445,092** represent **19.5%** of the budgeted amount for the year.
- Service Fees and Charges Revenues include radio fees from other jurisdictions collected in the Radio Communications Fund. In the 2nd quarter, \$139,459 or 28.2% of budget was received.

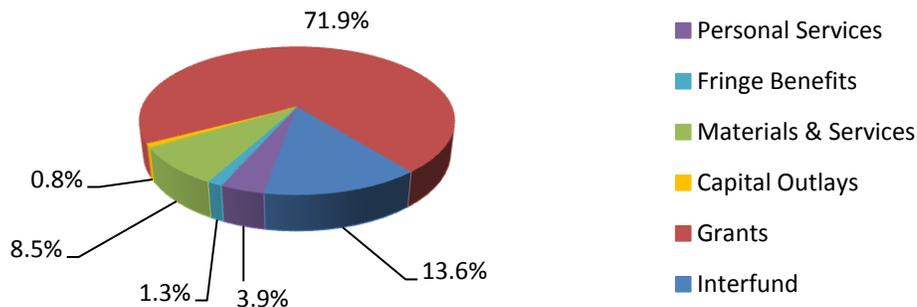
- Intergovernmental Revenues in the 2nd quarter include the following:
 - \$103,045, 10% of budget, are administrative dollars for various grants;
 - \$451,037, 6.5% of budget, are grant funds regarding Urban Area Security Initiative (UASI), State Homeland Security Grant Program (SHSP), and Law Enforcement Terrorism Prevention Program (LETPP);
 - no grant funds were received from the Justice Assistance Grant (JAG);
 - no grant funds were received from the ARRA Justice Assistance Grant (ARRA JAG);
 - \$67,040, 76% of budget, are grant funds from the ARRA Violence Against Women Grant (ARRA VAWA); and
 - \$23,838, 4.3% of budget, are grant funds from the ARRA Justice Assistance Grant Re-Entry Program (ARRA JAG Re-Entry).

Grant revenues, overall, are under budget as of the 2nd quarter but consistent with previous years. OHS & JP still expects to receive all budgeted revenues by year end and has applied for extensions wherever possible.

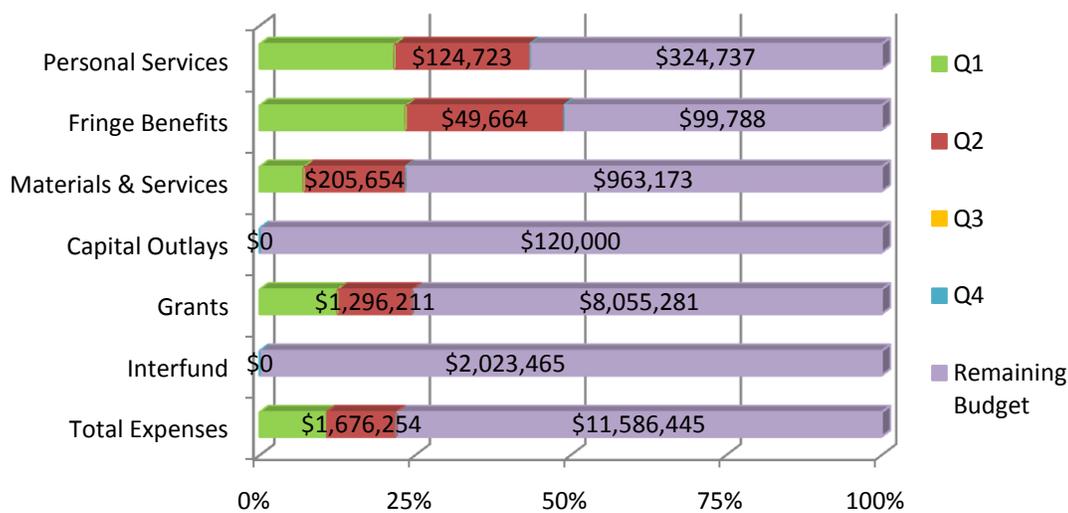
- ARRA JAG fund - The grant was received as up front dollars in 2009 and is not a reimbursable grant. OHS&JP has this grant until 2/28/13 (with a liquidation period of 90 days) and interest will continue to accrue in 2012 and 2013. OHS&JP will continue to award these dollars until 2013.
- ARRA Violence Against Women Act fund - These funds work on a reimbursement basis from the Office of Criminal Justice Services (OCJS). OHS&JP received an extension from OCJS and the grant now expires on 3/31/2012 with a liquidation period of 90 days.
- ARRA JAG Re-entry fund - These funds are received on a reimbursement basis from the Office of Criminal Justice Services (OCJS). OHS&JP received an extension from OCJS, and now the grant expires 4/30/12 with a liquidation period of 90 days.
- Interfund Revenue - JPU received interfund revenue in the 1st quarter of \$111,955 in its Administrative Fund (Fund 2083). The remaining interfund revenue is comprised of a \$200,000 loan for ARRA JAG Re-Entry, a \$1,250,000 General Fund loan, and \$822,809 in various reimbursements from UASI, JAG, LETPP, and SHSP.

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	\$3,074,026	\$2,105,206	\$3,325,641	\$2,197,743	\$5,179,232	\$10,702,616
Current Year Actuals	\$1,593,896	\$1,676,254			\$3,270,150	\$14,856,595

* Current year total represents revised budget.

- Second quarter expenditures of **\$1,676,254** represent 11.3% of the budgeted amount for the year. YTD expenditures of **\$3,270,150** represent 22.0% of the budgeted amount for the year.
- Expenditures for Materials and Services in the 2nd quarter were \$76,205 in the Administrative Fund, which includes Title II, Title V, Juvenile Assistance Block Grant, Violence Against Women Act grant, which represents 6.1% of the total amount budgeted for the year. This is lower than expected because professional services, office rentals, cost allocation and other budgeted items were not processed in the 2nd quarter. These expenses are expected to meet budget by year-end.

- Expenditures for Materials and Services in the 2nd quarter were \$62,923 in the Regional Communications Fund, which represents 14.06% of the total budgeted amount for the year. The expenses for Materials and Services are below the benchmarked amount of 50% for 2nd quarter, but it is anticipated that the budget will be utilized by year-end.
- Expenditures for ARRA JAG Re-entry Materials and Services were \$66,525, 14.7% of the budget for the year and well below the benchmark for the 2nd quarter. This grant expires 4/30/12 with a 90 day liquidation period. The agency is aggressively expanding programming in this area and expenses are anticipated to be on budget by year-end. The grant funds one fulltime FTE to be absorbed with JAG funding upon the completion of this grant.
- Grant expenditures were \$847,143 in the 2nd quarter for Urban Area Security Initiatives, State Homeland Security Grant Program and Law Enforcement^t Terrorism Prevention Program, which represents 12.28% of budget. These expenses are well below the benchmark established for the 2nd quarter, and OHS&JP does not anticipate spending all appropriations by year-end. The grant funds that are not expended by year-end will be carried over into 2012.
- Grant expenditures were \$97,018 in the 2nd quarter for Justice Assistance Grant, which represents 6.43% of budget. This is below the benchmark established for 2nd quarter, however, OHS&JP are hesitant, at this point in time, to predict year-end expenditures in this fund. \$292,186 has been spent out of a budget of \$1,508,691.
- Grant expenditures for ARRA JAG were \$99,063 in the 2nd quarter which represents 8.5% of the total amount budgeted for the year. This grant expires 2/28/13 with a 90 day liquidation period.
- Grant expenditures for ARRA VAWA were \$15,089 in the 2nd quarter which represents 3.5% of the total amount budgeted for the year. This grant expires 3/31/12 with a 90 day liquidation period. Heavy expenses are expected in the 3rd quarter and 4th quarter. OHS&JP anticipates spending all of this grant within the time period allotted. OSS&JP anticipates partial payback of the interfund loan (\$495,316) during the 3rd or 4th quarter of 2011.
- Interfund loan repayments represent \$2,023,467 of the Interfund budget. No repayment of interfund loans were made during the 2nd quarter. OHS&JP currently has 3 interfund loans: \$278,151 ARRA VAWA, \$495,316 ARRA JAG Re-entry and \$1,250,000 to the General Fund.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$132,443	\$124,460	94.0%
2nd Quarter	\$132,443	\$124,723	94.2%
3rd Quarter	\$154,517		
4th Quarter	\$154,517		
Total	\$573,920	\$249,183	43.4%

- No significant variances occurred in Personal Service expenditures during the 1st or 2nd quarters.
- Expenditures for Personal Services are paid from three separate funds. The Administrative Fund had expenses of \$85,242 in the 2nd quarter in personal services, which represents 21.3% of the total amount budgeted for the year. The Regional Communication Fund had expenses of \$27,681 in the 2nd quarter in personal services, which represents 22.5% of the total amount budgeted for the year. The ARRA JAG Re-Entry Fund supports one FTE and had expenses of \$11,799 in the 2nd quarter in personal services, which represents 23% of the total amount budgeted for the year. The six pay periods that occurred in the 2nd quarter represent 23.1% of the 2011 pay periods.

Budget Corrective Items

Approved

- Resolution No. 0040-11 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$1,263,329 and Non-General Fund supplemental appropriations in the amount of \$713,255 to various agencies. These appropriations were to be used to provide a 1.5% salary and wage increase to non-bargaining employees and to implement the market study for non-bargaining Commissioner agency employees.
- Resolution No. 0055-11 authorized a decrease of appropriations in the amount of \$233,000 in the ARRA Justice Assistance Grant (JAG) Fund (Fund 2211) to align the 2011 appropriations with the amended certificate of estimated resources.

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.

Additional Budget Analysis and Budget Recommendations

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