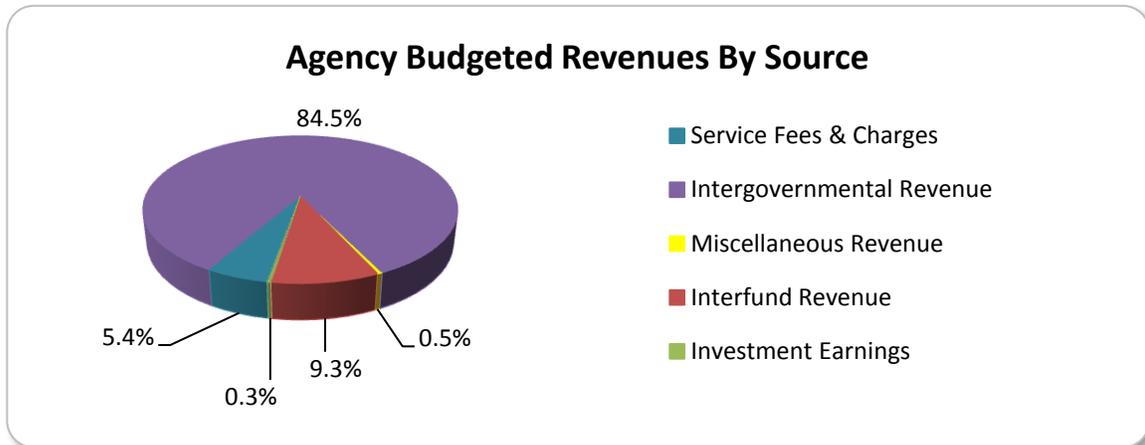
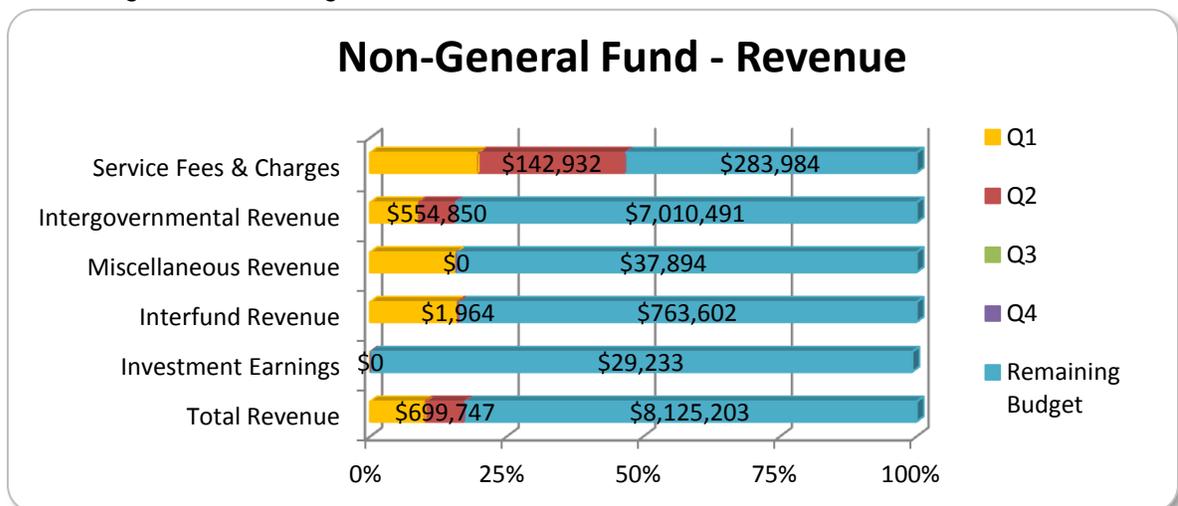


Non-General Fund Analysis



- 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	\$1,656,679	\$788,413	\$2,947,667	\$2,217,315	\$2,445,092	\$7,610,074
Current Year Actuals	\$990,841	\$699,747			\$1,690,588	\$9,815,791

* Current year total represents revised budget.

- Second quarter revenues of **\$699,747** represent 7.1% of the budgeted amount for the year. YTD revenues of **\$1,690,588** represent 17.2% of the budgeted amount for the year.
- Service Fees and Charges Revenues in the 2nd quarter include radio billing fees from other jurisdictions collected in the Radio Communications Fund. In the 2nd quarter, \$142,932 or 27% of budget was received.
- Intergovernmental Revenues in the 2nd quarter of \$554,850 or 7.0% of budget include the following:
 - \$2,694, 0.25% of budget, are administrative dollars for various grants;
 - \$469,225, 8.2% of budget, are grant funds regarding Urban Area Security Initiative (UASI) and Law Enforcement State Homeland Security Grant Program (LESHSGP);

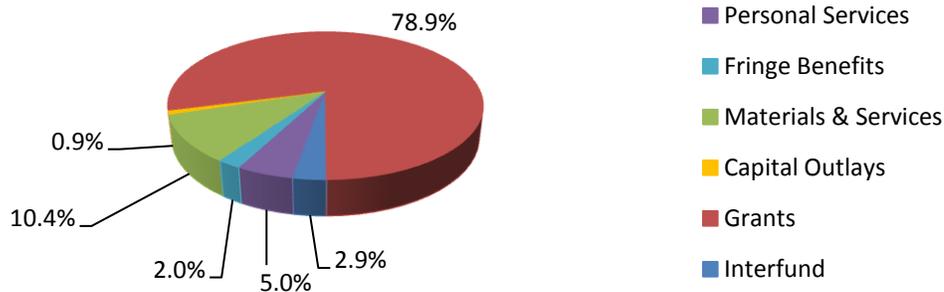
- no grant funds were received from the Justice Assistance Grant (JAG) or the ARRA Justice Assistance Grant (ARRA JAG);
- no grant funds were received from the ARRA Violence Against Women Grant (ARRA VAWA);
- \$77,072, 13% of budget, are grant funds from the ARRA Justice Assistance Grant Re-Entry Program (ARRA JAG Re-Entry); and
- \$5,857, 6% of budget, are grant funds from the Safe Haven grant.

Grant revenues are under budget as of the 2nd quarter but consistent with previous years. It is currently estimated that budgeted UASI grant revenues in the amount of \$3,000,000 will carryover into 2013 and will not be received in 2012.

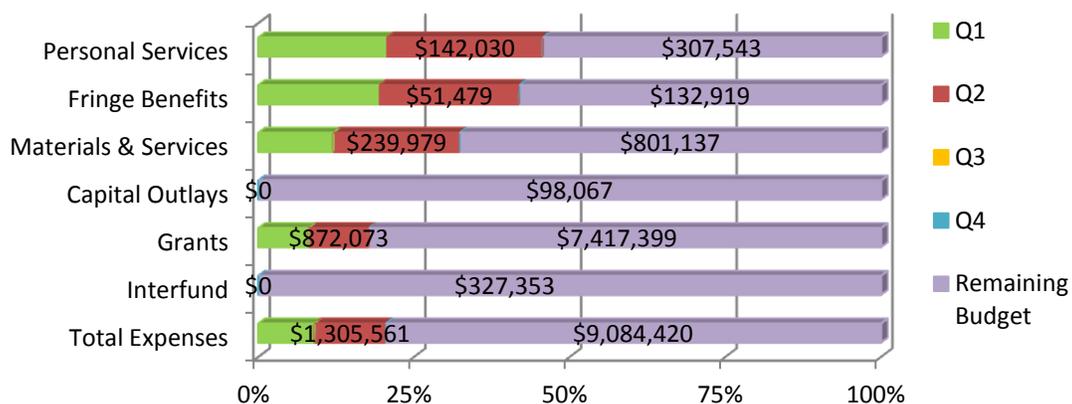
- ARRA JAG fund - The grant was received as up front dollars in 2009 and is not a reimbursable grant. OHS&JP has this grant until 2/28/13 (with a liquidation period of 90 days) and interest will continue to accrue in 2012 and 2013. OHS&JP will continue to award these dollars until 2013.
- ARRA Violence Against Women Act fund - These funds work on a reimbursement basis from the Office of Criminal Justice Services (OCJS). The grant period ended in 2011 and the agency received an extension to cover its reimbursable expenses which show as revenue to the agency. Final revenue receipts will be issued in the 3rd quarter of 2012. \$18,632 is projected in 2012 revenue.
- 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 12/31/12 with a liquidation period of 90 days.
- Interfund Revenue includes the receipt of administrative grant funding from Urban Area Security Initiatives (UASI), Law Enforcement State Homeland Security Grant Program (LESHSGP), and Justice Assistance Grant (JAG); as well as, an operating subsidy from the General Fund. The General Fund operating subsidy is budgeted at \$271,794 and is typically provided during the 4th quarter.
- Interest Earnings as of the 2nd quarter of negative \$234 is a result of OHS&JP returning unspent interest earnings associated with the Justice Assistance Grant to the Federal sponsor. OHS&JP can receive interest on its JAG grant and awards the interest in the form of grants. Interest earnings not awarded or unspent must be returned. The budgeted revenues of \$29,233 represent interest earnings on current JAG funds. No interest earnings have been received as of the 2nd quarter as OHS&JP submitted the necessary information to the Treasurer's Office in June to receive the interest earnings for the first half of the year.

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	\$1,593,896	\$1,676,254	\$2,804,308	\$2,299,254	\$3,270,150	\$8,373,712
Current Year Actuals	\$1,031,294	\$1,305,561			\$2,336,855	\$11,421,275

* Current year total represents revised budget.

- Second quarter expenditures of **\$1,305,561** represent **11.4%** of the budgeted amount for the year. YTD expenditures of **\$2,336,855** represent **20.5%** of the budgeted amount for the year.
- Expenditures for Materials and Services in the 2nd quarter of \$239,979 reflect 20% of budget.
 - Within the Administrative Fund, which includes Title II, Juvenile Assistance Block Grant, and Violence Against Women Act grant, \$98,424 or 27% of the total amount budgeted for the year was spent. This is lower than expected because professional services, office rentals, in-county travel expenses and other budgeted items were not processed in the 2nd quarter. These expenses are expected to align with the budget by year-end.
 - Within the Regional Communications Fund, \$64,729 or 13.88% of the total budgeted amount for the year was spent. This is comparable to the previous year 2nd quarter, and expected to align with budget by year-end.

- Within the ARRA JAG Re-Entry Fund, \$76,826 or 23.63% of the total budgeted amount of the year was spent. Expanded programming has resulted in higher expenses compared to 2nd quarter 2011.
- Within the Safe Haven Fund, no dollars were spent during the 2nd quarter on materials and services.
- Capital Outlays include budget for Regional Communications to purchase more replacement radios. The agency anticipates this expenditure in the 4th quarter.
- Expenditures for Grants in the 2nd quarter of \$872,073 reflect 9.67% of budget.
 - Grant expenditures were \$220,421 in the 2nd quarter within the Administrative Fund for the Title II, Juvenile Assistance Block Grant, and Violence Against Women Act grant, which represents 21.66% of budget.
 - Grant expenditures were \$469,225 in the 2nd quarter for Urban Area Security Initiatives, Law Enforcement State Homeland Security Grant Program, which represents 8.17% of budget. These expenses are well below the 50% benchmark established for the 2nd quarter. OHS&JP anticipates not spending approximately \$3,000,000 of the UASI appropriations in 2012. These grant funds, which represent the balance of the 2010 grant award, will be carried over into 2013 as the agency is attempting to extend the use of these funds since no 2011 UASI grant dollars were awarded.
 - Grant expenditures were \$158,955 in the 2nd quarter for Justice Assistance Grant, which represents 9.74% of budget. This is below the benchmark established for 2nd quarter; however, the budget is expected to be utilized by year-end.
 - Grant expenditures for ARRA JAG were \$21,929 in the 2nd quarter which represents 3.96% of the total amount budgeted for the year. Full budget is expected to be utilized by the grant expiration. This grant expires 2/28/13 with a 90 day liquidation period.
 - No grant expenditures occurred for ARRA VAWA in the 2nd quarter. This grant period ended 12/31/11 and an extension was granted to allow for the processing of reimbursable expenses. These are expected in the 3rd and 4th quarters.
 - Grant expenditures for Safe Haven were \$1,542 in the 2nd quarter which represents 2.65% of the total amount budgeted for the year. This Fund will be watched closely in the 3rd and 4th quarter, as a \$50,000 loan is due back to the General Fund in 2012.
- Expenditures for ARRA JAG Re-entry in the 2nd quarter were \$96,824, 13.95% of the budget for the year. This grant initially expired 4/30/12. The agency has received an extension to 9/30/12 and has requested another extension to 12/31/12. The agency is aggressively expanding programming in this area and expenses are anticipated to be on budget by year-end. The grant funds one full-time FTE (personal services and fringe benefits), and materials and services.
- Interfund budget includes interfund loan repayments of \$327,353. No repayment of interfund loans was made during the 1st or 2nd quarters. OHS&JP currently have 4 interfund loans: \$278,151 ARRA VAWA, \$295,316 ARRA JAG Re-entry, \$1,250,000 Development and Administrative, and \$50,000 Safe Haven. All budgeted repayments are anticipated to occur by year-end.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$130,688	\$116,743	89.3%
2nd Quarter	\$152,470	\$142,030	93.2%
3rd Quarter	\$130,688		
4th Quarter	\$152,470		
Total	\$566,316	\$258,773	45.7%

- There were thirteen pay periods as of the 2nd quarter, which would equate to 50.0% of budget. There were no significant variances in Personal Service expenditures during this quarter.
- Expenditures for Personal Services in the 2nd quarter were paid from four separate funds. The 2nd quarter included seven pay periods, which would equate to 26.9% of budget.
 - The Administrative Fund had expenses of \$92,643 in the 2nd quarter in personal services, which represents 24.56% of the total amount budgeted for the year.
 - The Regional Communication Fund had expenses of \$34,459 in the 2nd quarter in Personal Services, which represents 26.49% of the total amount budgeted for the year.
 - The ARRA JAG Re-Entry Fund supports one FTE and had expenses of \$14,025 in the 2nd quarter in personal services. This grant initially expired on 4/30/12; however, the agency has been granted an extension to 9/30/12 and has requested another extension to 12/31/12.
 - The Safe Haven Fund had expenses of \$902 in the 2nd quarter in Personal Services, which represents 12.16% of the total amount budgeted for the year.

Budget Corrective Items

Approved

- Resolution No. 0411-12 authorized non-general fund supplemental appropriations in the amount of \$431,413 to various County offices for a 1% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Office of Homeland Security and Justice Programs was \$6,408.

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