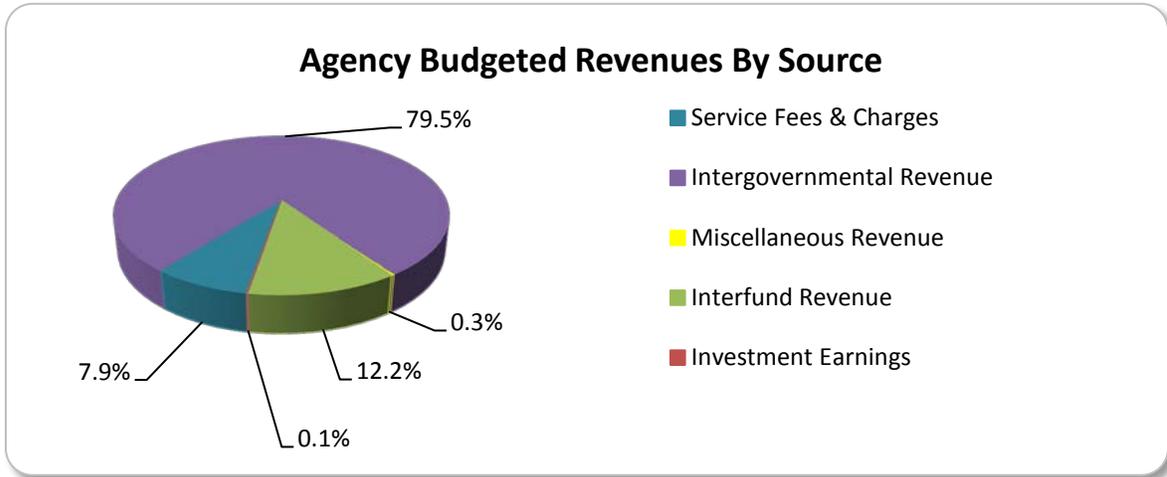
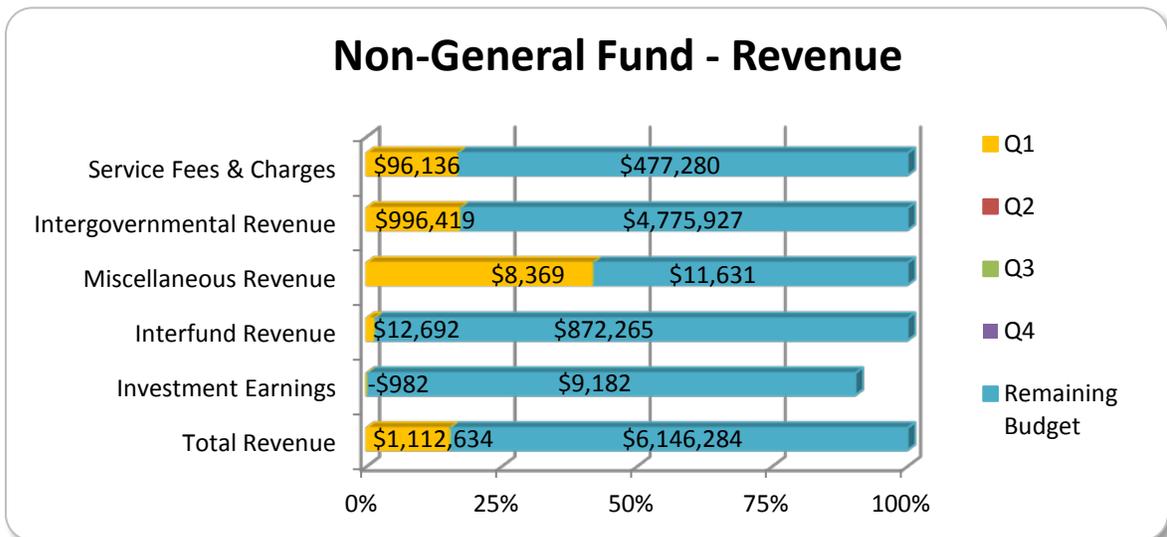


## Non-General Fund Analysis



- The main sources of non-general fund revenue for the Office of Homeland Security and Justice Programs (OHS & JP) are Federal grants.



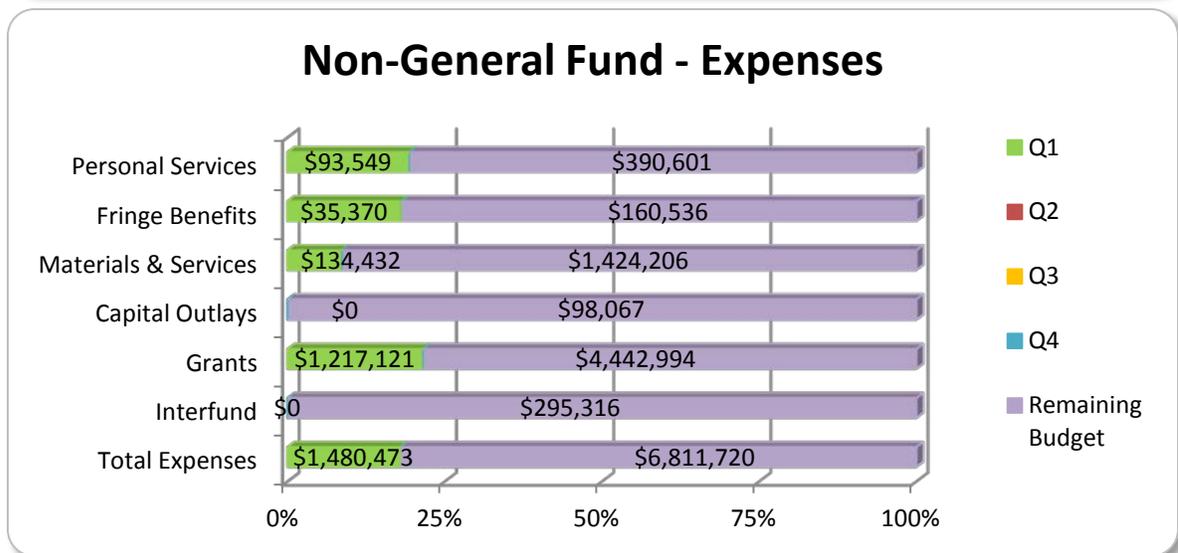
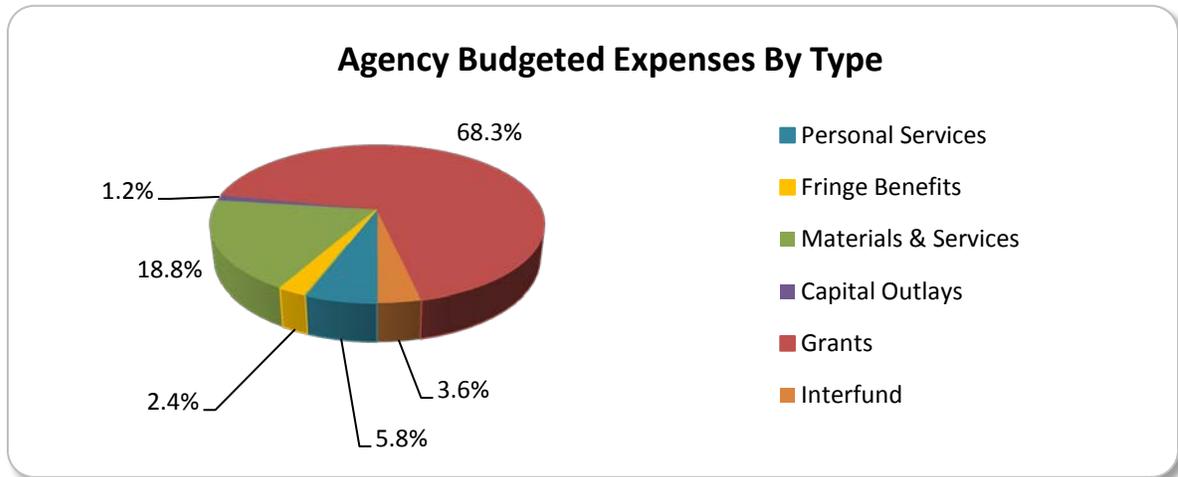
	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$990,844	\$699,746	\$2,999,108	\$1,251,183	\$990,844	\$5,940,881
Current Year Actuals	\$1,112,634				\$1,112,634	\$7,258,918

\* Current year total represents revised budget.

- First quarter revenues of \$1,112,634 represent 15.3% of the budgeted amount for the year.
- Service Fees & Charges in the 1<sup>st</sup> quarter include radio fees from other jurisdictions collected in the Antenna Systems Fund (Fund 2031). For the 1<sup>st</sup> quarter, \$96,136 or 16.8% of the budgeted amount was collected.

- Intergovernmental Revenues in the 1<sup>st</sup> quarter were \$966,419 or 17.3% of the budgeted amount. Of the amount received in the 1<sup>st</sup> quarter:
  - \$580,324 or 58.2% was linked with the 2012 federal award for the JAG Re-entry program.
  - \$263,019 or 26.4% was linked to the 2010 federal award for the Urban Areas Security Initiative program.
  - \$84,261 or 8.5% was linked to the 2011 federal award for the Juvenile Accountability Incentive program.
  - \$51,516 or 5.2% was linked to the 2011 federal award for the VAWA program.
  - \$10,725 or 1.1% was linked to the 2010 federal award for the Juvenile Justice Delinquency Prevention Program.
  - \$4,066 or 0.4% was linked to the 2010, 2011, and 2012 federal awards for the Law Enforcement Terrorism Prevention program.
  - \$2,508 or 0.3% was for the VAWA Safe Haven grant program.

## Non-General Fund Analysis



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$1,031,298	\$1,305,561	\$2,803,038	\$1,276,321	\$1,031,298	\$6,416,218
Current Year Actuals	\$1,480,473				\$1,480,473	\$8,292,193

\* Current year total represents revised budget.

- First quarter expenditures of \$1,480,473 represent 17.9% of the budgeted amount for the year.
- Expenditures for Materials and Services within the 1<sup>st</sup> quarter in the amount of \$134,432 reflect 8.6% of the total budget.
  - Within the Justice Programs Fund (Fund 2083), which includes Title II, Juvenile Assistance Block Grant, and Violence Against Women Act, \$18,465 or 1.8% of the total amount budgeted for the year was expended.
  - Within the Antenna Systems Fund (Fund 2031), \$91,865 or 19.3% of the total budgeted amount for the year was expended.

- For the ARRA JAG Re-entry Fund (Fund 2223), \$22,690 or 48.3% of the total budgeted amount for the year was expended.
- Expenditures for Grants within the 1<sup>st</sup> quarter in the amount of \$1,217,121 reflect 21.5% of the annual budget for this expense category.
  - Grant expenditures were \$360,292 in the 1<sup>st</sup> quarter within the Justice Programs Fund for the Title II, Juvenile Assistance Block Grant and Violence Against Women Act, which reflects 14.3% of the total amount budgeted for the year.
  - Grant expenditures were \$282,527 in the 1<sup>st</sup> quarter for the Urban Area Security Initiatives, Law Enforcement State Homeland Security Grant Program, which reflects 11.5% of the total amount budgeted for the year.
  - Grant expenditures were \$637,171 in the 1<sup>st</sup> quarter for the Justice Assistance Grant, which reflects 34.2% of the total amount budgeted for the year.
  - Grant expenditures for ARRA JAG were \$231,741 in the 1<sup>st</sup> quarter which represents 57.1% of the total amount budgeted for the year.
- The Interfund budget of \$295,316 represents the loan repayments from the ARRA JAG Re-entry Fund to the General Fund. The repayment is expected to be made during the 4<sup>th</sup> quarter. OHS&JP currently has 3 interfund loans outstanding: \$295,316 for the ARRA JAG Re-entry Fund (Fund 2223), \$1,250,000 for the Justice Programs Fund (Fund 2083), and \$50,000 for the Safe Haven Fund (Fund 2139).

## Non-General Fund Analysis

### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$111,727	\$93,549	83.7%
2nd Quarter	\$130,348		
3rd Quarter	\$111,727		
4th Quarter	\$130,348		
<b>Total</b>	<b>\$484,150</b>	<b>\$93,549</b>	<b>19.3%</b>

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of budget. The variance in the 1<sup>st</sup> quarter is attributed to four vacant positions within the agency.
- Expenditures for Personal Services in the 1<sup>st</sup> quarter were made from three separate funds:
  - The Justice Programs Fund (Fund 2083) had \$53,605 in Personal Services expenditures, or 15.7% of the total budgeted amount for Personal Services.
  - The Antenna Systems Fund (Fund 2031) had \$28,312 in Personal Services expenditures, or 23.0% of the total budgeted amount for Personal Services.
  - The ARRA JAG Re-entry Fund (Fund 2223) partially supports one FTE and had \$11,643 in Personal Services expenditures, or 78.5% of the total budgeted amount for Personal Services. The Personal Services appropriations will be fully utilized in April, at which point the expenditures for the position will occur in the Justice Programs Fund.

### Budget Corrective Items

#### Approved

- Resolution 0031-13 authorized non-general fund supplemental appropriations in the amount of \$727,419 to various County offices for a 1.5% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for OHS & JP were:
  - \$6,695 in the Justice Programs Fund (Fund 2083).
  - \$2,114 in the Antenna Systems Fund (Fund 2031).
- Resolution No. 0090-13 authorized non-general fund supplemental appropriations in the ARRA JAG Offender Re-entry Fund (Fund 2223) in the amount of \$54,500 in order to utilize additional grant funding to sustain the offender re-entry initiative in 2013.
- Resolution No. 0110-13 authorized a decrease of appropriations in the amount of \$29,955 in the ARRA JAG Fund (Fund 2211) to align the 2013 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 upon this analysis there are no recommendations for budget savings or organizational performance improvements at this time.