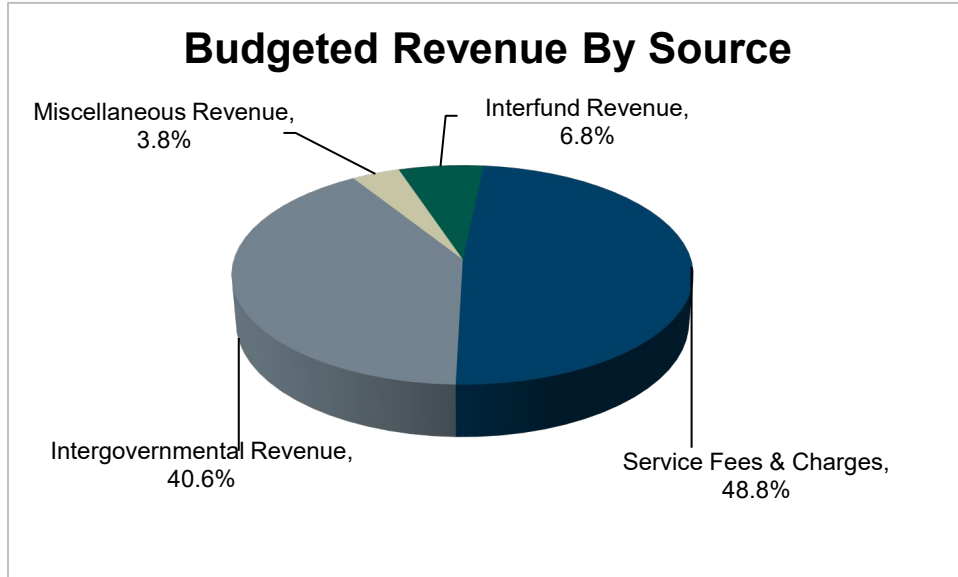
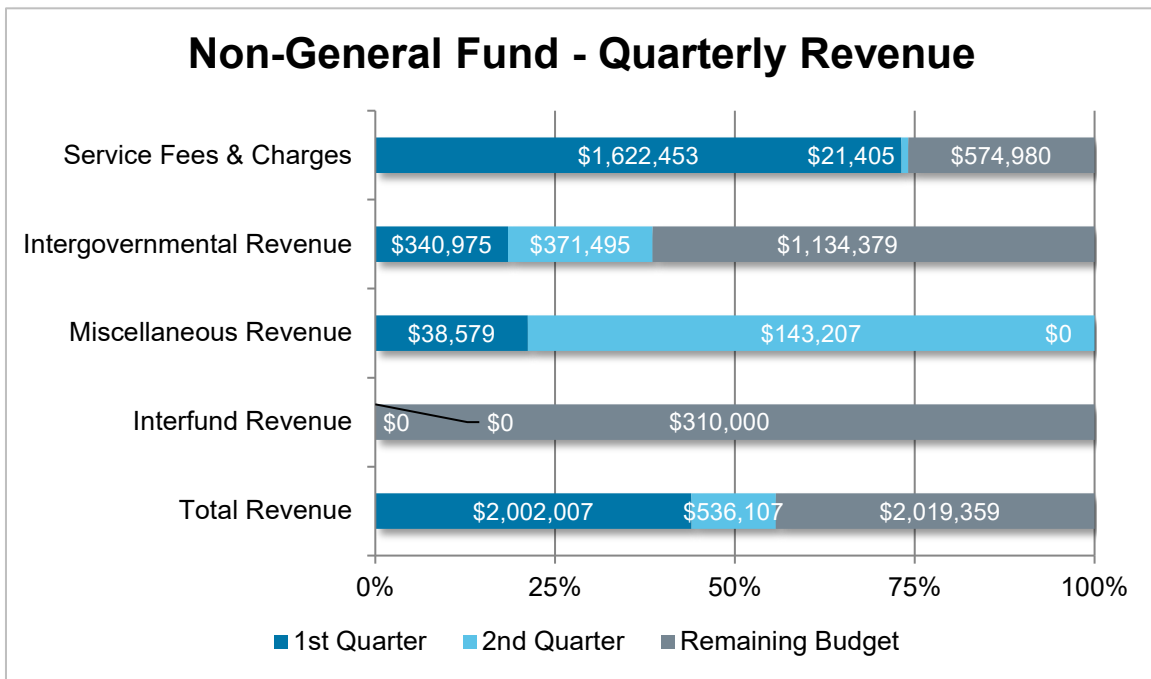


Non-General Fund – Revenue Analysis



- The non-general fund revenue for Emergency Management and Homeland Security is estimated to be **\$4,550,567** for 2023.
- The main sources of non-general fund revenue for Emergency Management and Homeland Security are proportionate share amounts received from participating entities, grants for local emergency management efforts, the Emergency Management Preparedness Grant (EMPG), financial support from the Chemical Emergency Preparedness Advisory Council (CEPAC), fees and reimbursements from the purchase of warning sirens, radio billing fees collected from County and other local government entities, and grants awarded from the State Homeland Security Program.



| Actuals | 1 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter | YTD | Total* |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------|-------------|
| Prior Year | \$1,935,452 | \$592,989 | \$467,512 | \$1,061,171 | \$2,528,441 | \$4,057,124 |
| Current Year | \$2,002,007 | \$536,107 | | | \$2,538,114 | \$4,550,567 |

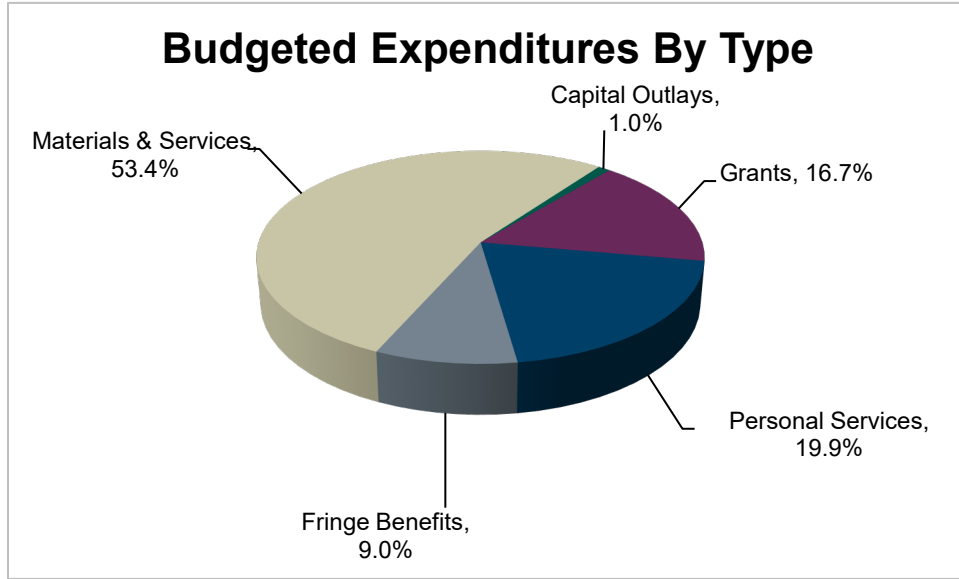
*Current year total represents revised budget.

- Second quarter revenue of **\$536,107** represents **11.8%** of the budgeted amount for the year. YTD revenue of **\$2,538,114** represents **55.8%** of the budgeted amount for the year.
- The decrease in revenue between the 1st and 2nd quarter of 2023 is primarily due to the timing of proportionate share and radio billing fees.
- Year-to-date Intergovernmental Revenue of \$712,470 represents 38.6% of the budgeted amount for the year and is primarily derived from federal grants and warning siren maintenance reimbursement from municipalities.
- Miscellaneous Revenue is primarily associated with the reimbursement from municipalities for the purchase of warning sirens. The revenue and associated expenditures are pass through and driven by the demand for repairs, replacements, and purchases of new sirens by municipalities.
- Interfund Revenue is related to the operating subsidy that is provided to the Homeland Security & Regional Communications Fund from the General Fund. Due to the carryover cash balance, the operating subsidy won't be required until later in the year.

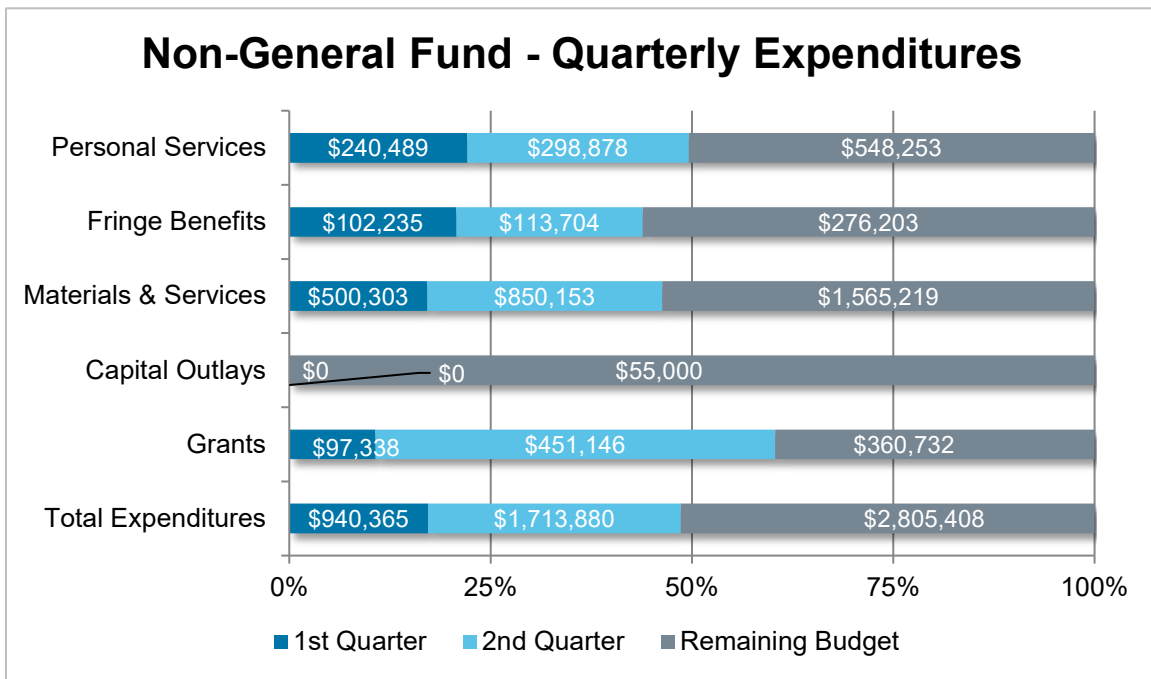
- Service Fees & Charges revenue include the proportionate shares of participating entities which are typically billed late in the 1st quarter and received in the 2nd quarter. The proportionate shares of participating entities for 2022 and 2023 are provided in the table below:

| City/Village | 2022 | 2023 | Variance | |
|------------------------|------------------|------------------|-----------------|-------------|
| Bexley | 17,115 | 18,142 | 1,027 | |
| Brice | 99 | 105 | 6 | |
| Canal Winchester | 9,585 | 10,159 | 574 | |
| Columbus | 749,564 | 794,538 | 44,974 | |
| Dublin | 65,463 | 69,391 | 3,928 | |
| Franklin County | 104,082 | 110,327 | 6,245 | |
| Gahanna | 36,545 | 38,738 | 2,193 | |
| Grandview | 10,268 | 10,884 | 616 | |
| Grove City | 39,323 | 41,683 | 2,360 | |
| Groveport | 9,192 | 9,743 | 551 | |
| Harrisburg | 244 | 259 | 15 | |
| Hilliard | 38,823 | 41,152 | 2,329 | |
| Lockbourne | 171 | 181 | 10 | |
| Marble Cliff | 1,282 | 1,359 | 77 | |
| Minerva Park | 1,688 | 1,789 | 101 | |
| New Albany | 17,655 | 18,714 | 1,059 | |
| Obetz | 6,247 | 6,622 | 375 | |
| Reynoldsburg | 24,690 | 26,172 | 1,482 | |
| Riverlea | 768 | 814 | 46 | |
| Upper Arlington | 54,657 | 57,936 | 3,279 | |
| Urbancrest | 1002 | 1062 | 60 | |
| Valleyview | 470 | 498 | 28 | |
| Westerville | 41,119 | 43,586 | 2,467 | |
| Whitehall | 13,925 | 14,761 | 836 | |
| Worthington | 19,078 | 20,223 | 1,145 | |
| Total | 1,263,055 | 1,338,838 | 75,783 | 6.0% |

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for Emergency Management and Homeland Security are estimated to be **\$5,459,653** for 2023.



| Actuals | 1 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter | YTD | Total* |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------|-------------|
| Prior Year | \$1,369,160 | \$2,865,489 | \$1,285,363 | \$908,814 | \$4,234,649 | \$6,428,826 |
| Current Year | \$940,365 | \$1,713,880 | | | \$2,654,245 | \$5,459,653 |

*Current year total represents revised budget.

- Second quarter expenditures of **\$1,713,880** represent **31.4%** of the budgeted amount for the year. YTD expenditures of **\$2,654,245** represent **48.6%** of the budgeted amount for the year.
- The decrease in expenditures from the previous year is primarily related to the purchase of replacement radios that took place in 2022.
- Year-to-date Materials & Services expenditures of \$1,350,457 represent 46.3% of the budgeted amount for the year.
- Capital Outlays relates to the purchase of a vehicle which will take place later in the year.
- Year-to-date Grants expenditures of \$548,483 represent 60.3% of the budgeted amount for the year and is expected to align with the budget by the end of the year.

Non-General Fund – Personal Services Analysis

| Quarter | Agency Budget | Actual Expenditures | % of Budget |
|-------------------------|--------------------|---------------------|--------------|
| 1 st Quarter | \$250,989 | \$240,489 | 95.8% |
| 2 nd Quarter | \$292,821 | \$298,878 | 102.1% |
| 3 rd Quarter | \$250,989 | | |
| 4 th Quarter | \$292,821 | | |
| Total | \$1,087,620 | \$539,367 | 49.6% |

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. The variance in Personal Services expenditures during the 2nd quarter is related to the hiring of a Fiscal Officer as well as termination payouts of unused sick and vacation leave for the retiring Fiscal Officer.

Non-General Fund – Budget Corrective Items – Approved

| Resolution No. | Amount | Type | Description |
|----------------|-----------|--------------|--|
| 0053-23 | \$15,164 | Supplemental | Cost Allocation |
| 0411-23 | \$15,000 | Supplemental | Warning Siren Purchases & Relocations |
| 0433-23 | \$100,000 | Supplemental | Everbridge Mass Notification System Contract |

Non-General Fund – Budget Corrective Items - Pending

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