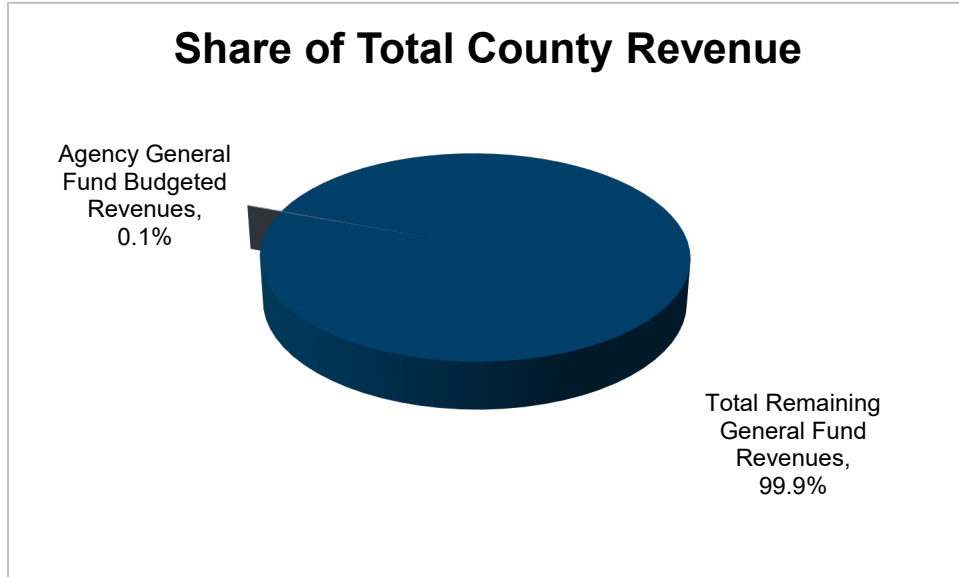
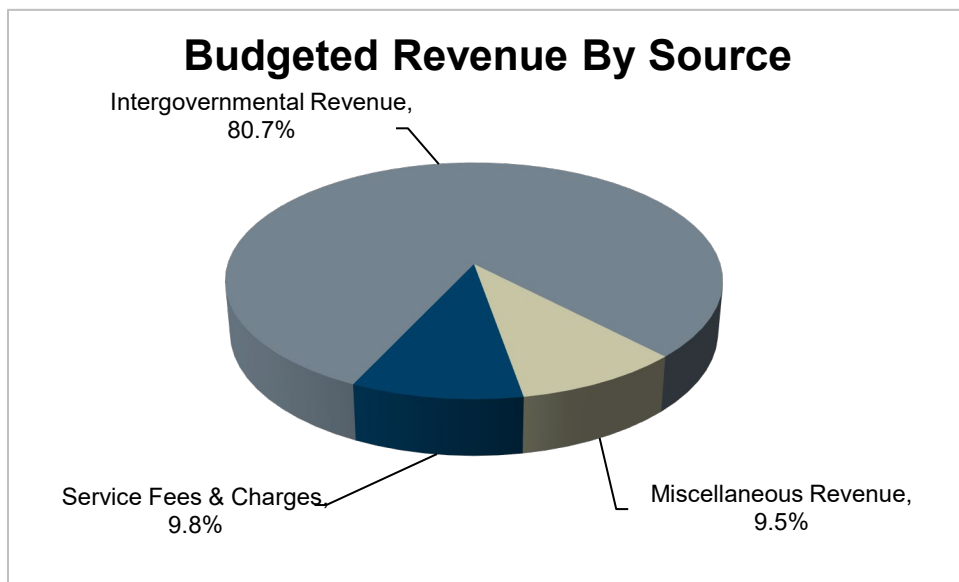


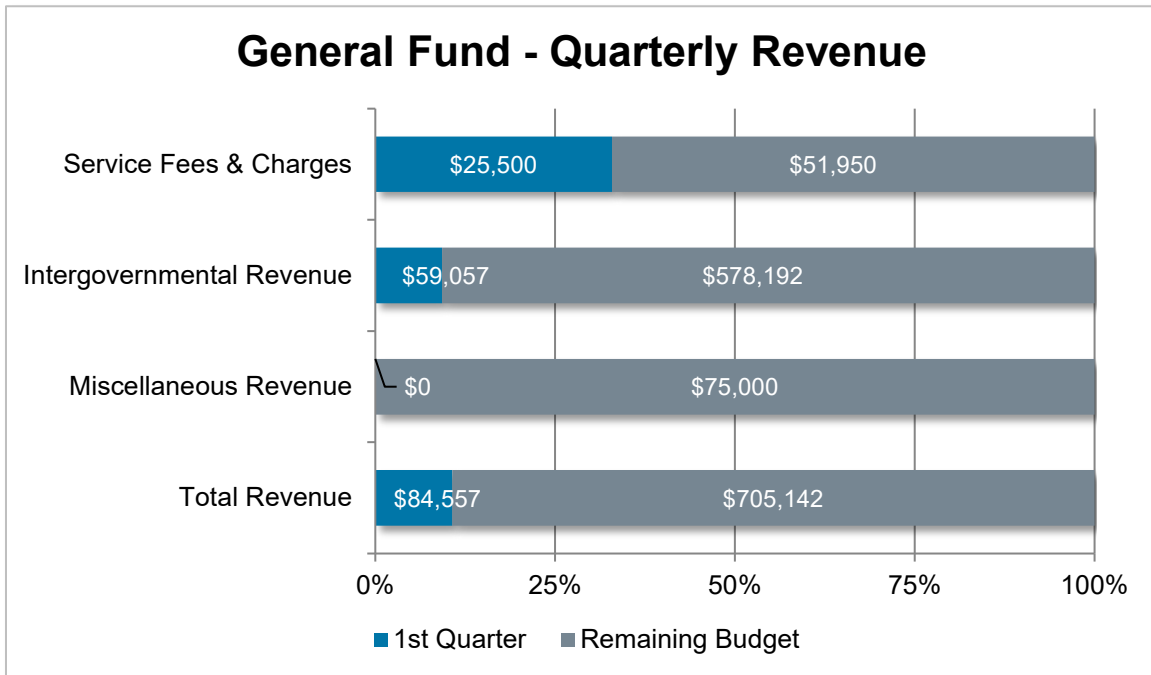
General Fund – Revenue Analysis



- The General Fund revenue for the Coroner's Office is estimated to be **\$789,699** for 2023, which is **0.1%** of the total budgeted revenue for the General Fund.



- The main sources of General Fund revenue for the Coroner's Office are a state grant for the reimbursement of toxicology screenings of victims of a drug overdose, a subgrant award for the Overdose Data to Action (OD2A) Grant from the Centers for Disease Control and Prevention, a private grant from the Ohio Suicide Prevention Foundation, an American Rescue Plan Funding grant for toxicology equipment, and charge backs for out-of-county autopsies.

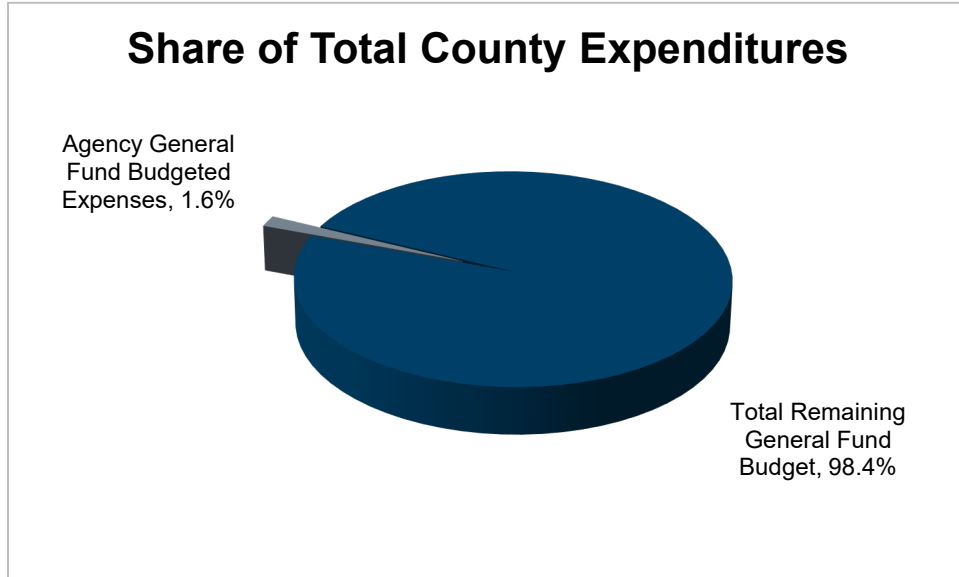


| Actuals | 1 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter | YTD | Total* |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|----------|-----------|
| Prior Year | \$64,284 | \$165,194 | \$278,612 | \$97,114 | \$64,284 | \$605,204 |
| Current Year | \$84,557 | | | | \$84,557 | \$789,699 |

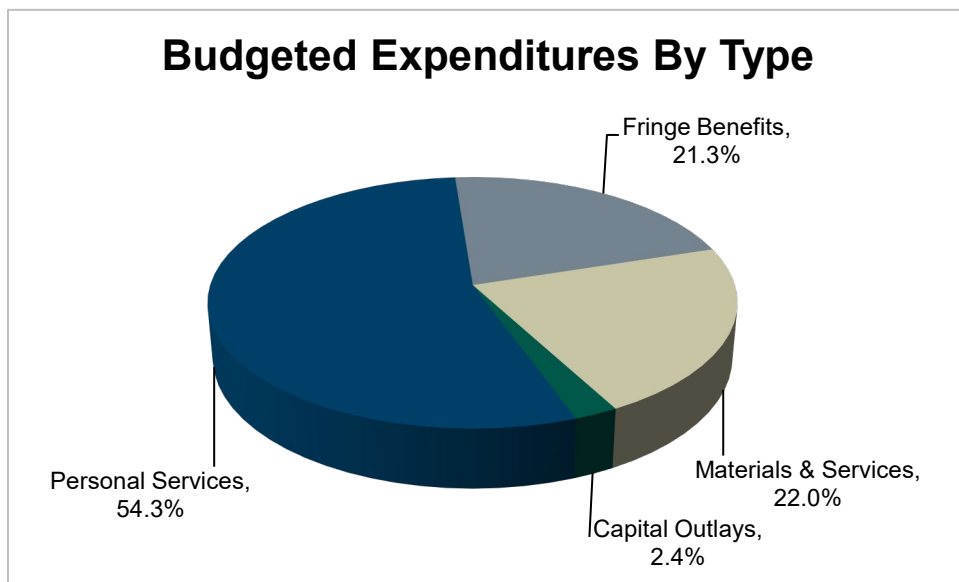
*Current year total represents revised budget.

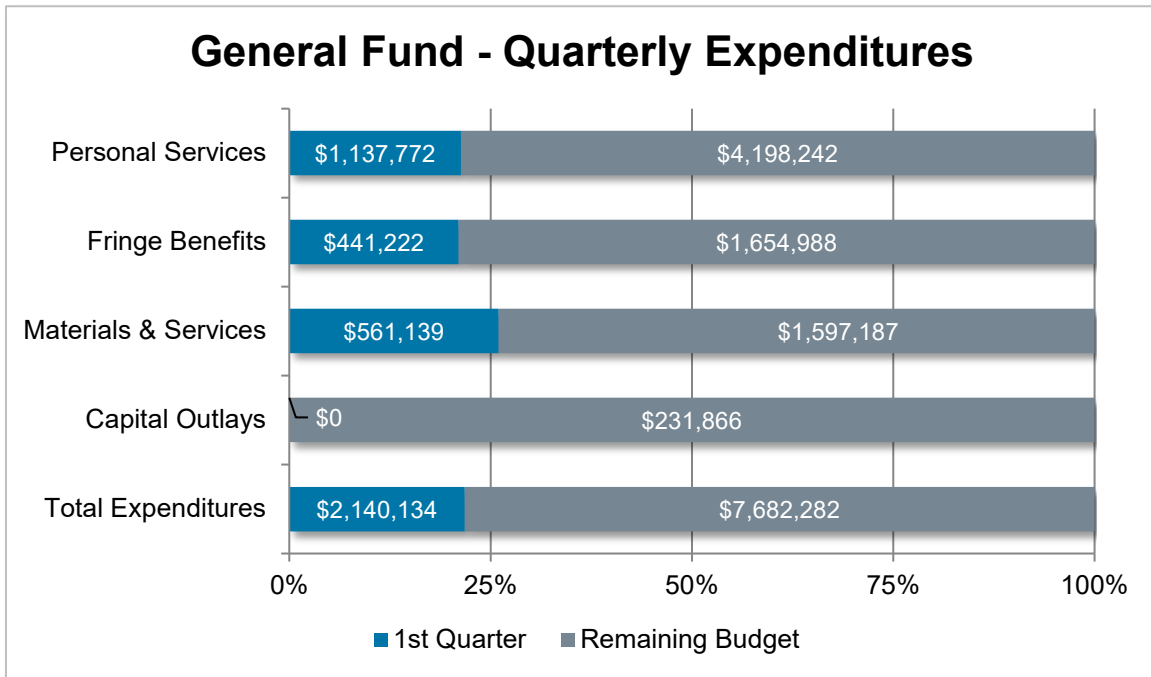
- First quarter revenue of **\$84,557** represents **10.7%** of the budgeted amount for the year.
- Service Fees & Charges include revenue from out-of-county autopsies. In the 1st quarter, 32.9% of budget was received, which is \$10,067 or 28.3% less than the prior year. This is attributable to only legally mandated out-of-county autopsies being currently performed.
- Intergovernmental Revenue includes \$13,063 to support the addition of the Epidemiologist position originally approved in 2020 through the Overdose Data to Action (OD2A) Grant.
- Intergovernmental Revenue also includes \$45,994 for the continuation of a state grant that was included in the state biennial budget for fiscal years 2020-2021 (House Bill 166) which included \$1 million in funding for the reimbursement of toxicology screenings of victims of a drug overdose by the Ohio Department of Health.
- Miscellaneous Revenue includes a \$75,000 private grant from the Ohio Suicide Prevention Foundation to support one Suicide Investigator that will be reimbursed later in the year.

General Fund – Expenditure Analysis



- The General Fund expenditures for the Coroner's Office are estimated to be **\$9,822,416** for 2023, which is **1.6%** of the total budgeted expenditures for the General Fund.





| Actuals | 1 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter | YTD | Total* |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------|-------------|
| Prior Year | \$1,857,165 | \$1,947,883 | \$2,098,483 | \$2,759,689 | \$1,857,165 | \$8,663,220 |
| Current Year | \$2,140,134 | | | | \$2,140,134 | \$9,822,416 |

**Current year total represents revised budget.*

- First quarter expenditures of **\$2,140,134** represent **21.8%** of the budgeted amount for the year.
- Materials & Services expenditures totaled \$561,369, which represents 26.0% of the budgeted amount. Of the amount expended, \$329,022 or 58.6% was for locum pathologist contracts, including for services incurred but not paid in 2022; \$97,865 or 17.4% was for Body Transport Services; and \$56,432 or 10.1% was for the purchase of Medical Supplies.
- Capital Outlays expenditures for replacement software, hardware, and medical equipment are expected to occur during the remainder of the year.

General Fund – Personal Services Analysis

| Quarter | Agency Budget | Actual Expenditures | % of Budget |
|-------------------------|--------------------|---------------------|--------------|
| 1 st Quarter | \$1,231,388 | \$1,137,772 | 92.4% |
| 2 nd Quarter | \$1,436,619 | | |
| 3 rd Quarter | \$1,231,388 | | |
| 4 th Quarter | \$1,436,619 | | |
| Total | \$5,336,014 | \$1,137,772 | 21.3% |

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. The variance is due to higher than anticipated vacancies – some of which were filled during the 1st quarter.

General Fund – Budget Corrective Items - Approved

| Resolution No. | Amount | Type | Description |
|----------------|-----------|---------------------------|---|
| 0021-23 | \$153,375 | Transfer from Reserves | Non-Bargaining Increase |
| 0053-23 | \$57,880 | Transfer from Contingency | Bargaining Unit Increase |
| 0053-23 | \$352,000 | Transfer from Contingency | Carryover of Prior Year Expenditures |
| 0053-23 | \$221,781 | Supplemental | Capital Equipment from American Rescue Plan Funding grant |

General Fund – Budget Corrective Items - Pending

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