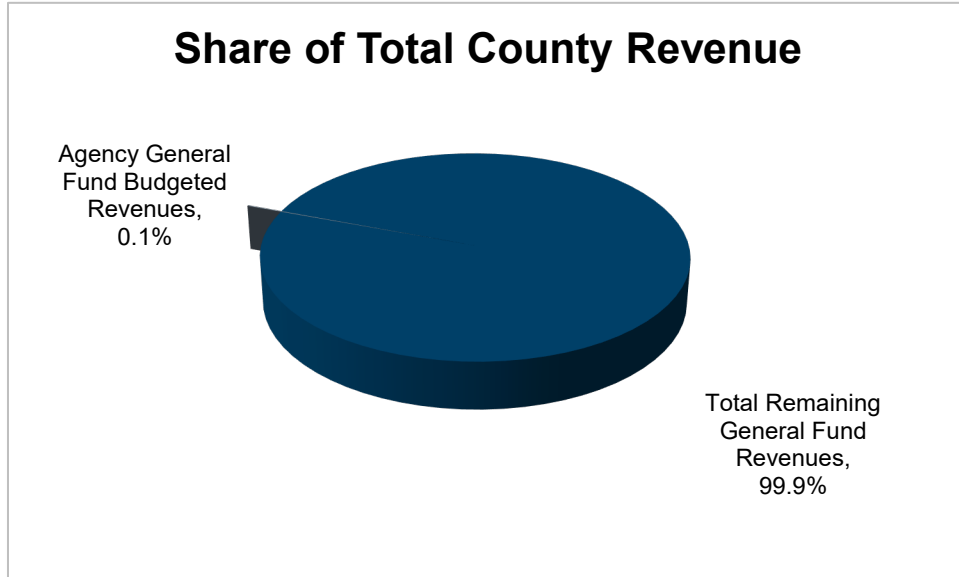
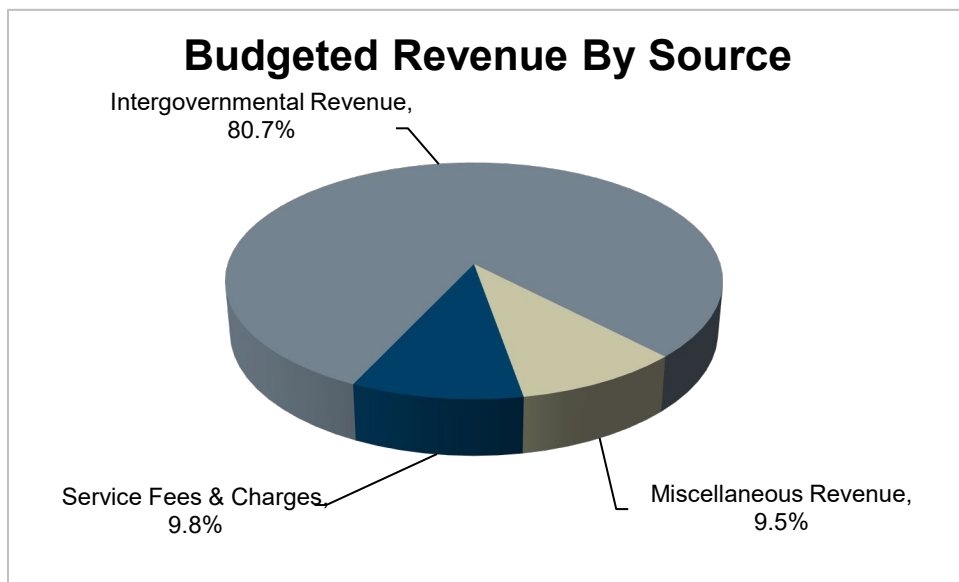


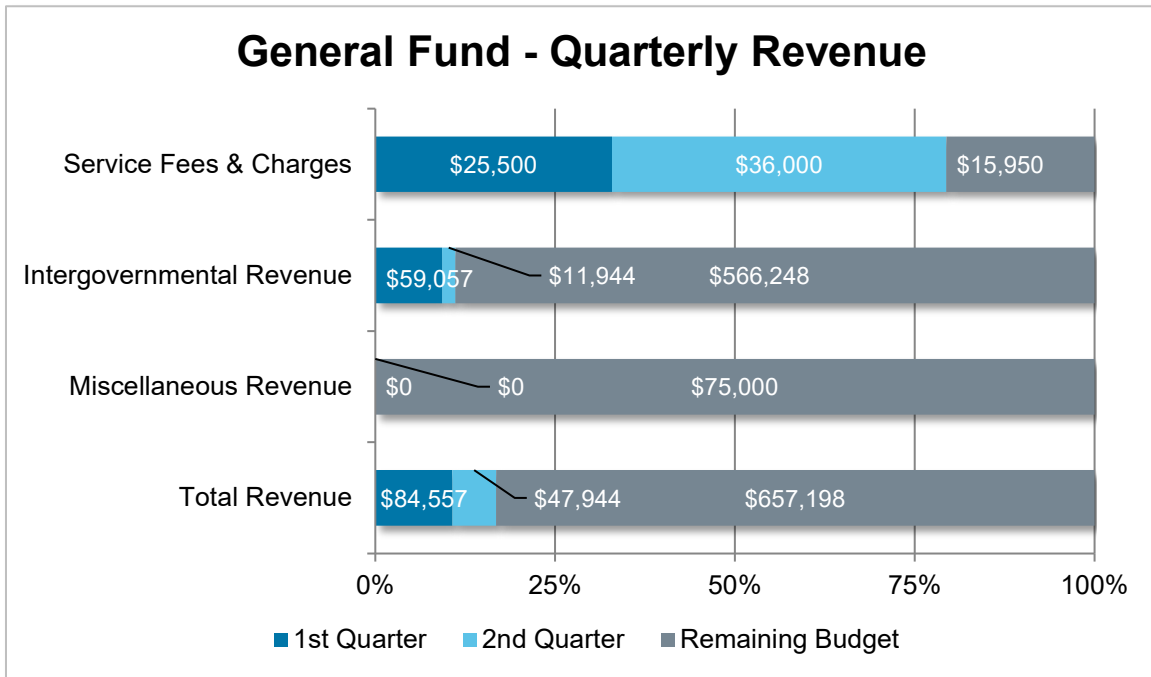
General Fund – Revenue Analysis



- 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, an American Rescue Plan Funding grant for retention bonuses, and chargebacks for out-of-county autopsies.

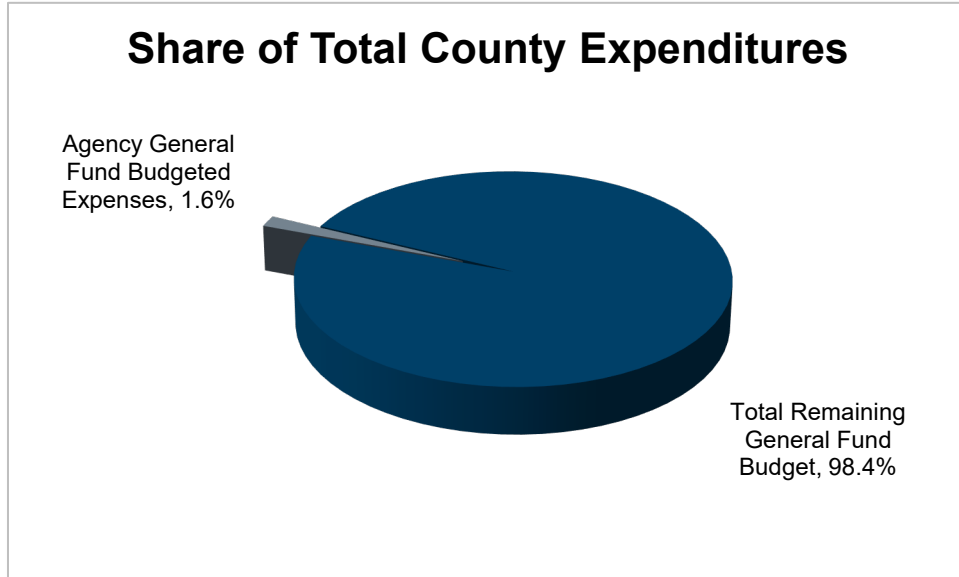


| Actuals | 1 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter | YTD | Total* |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------|-----------|
| Prior Year | \$64,284 | \$165,194 | \$278,612 | \$97,114 | \$229,478 | \$605,204 |
| Current Year | \$84,557 | \$47,944 | | | \$132,501 | \$789,699 |

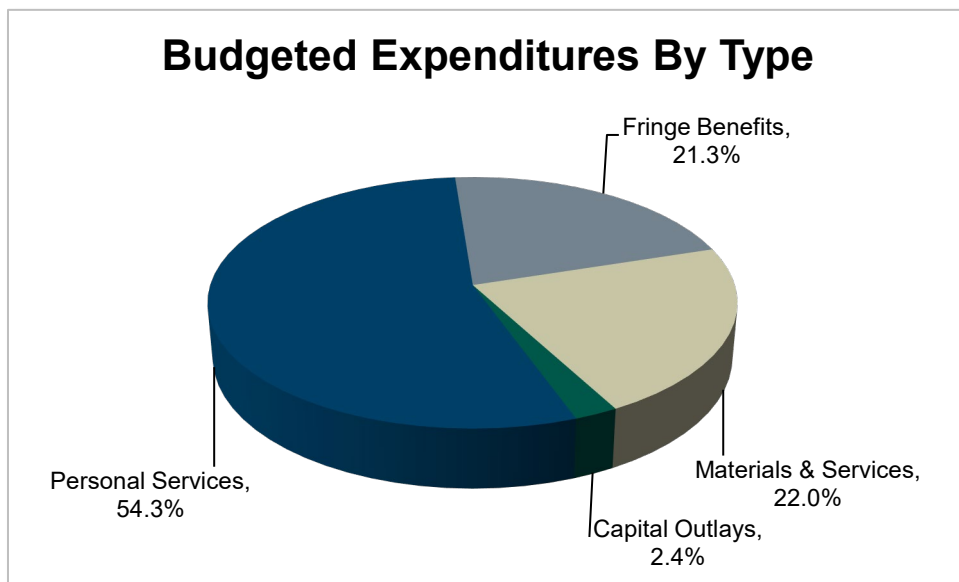
*Current year total represents revised budget.

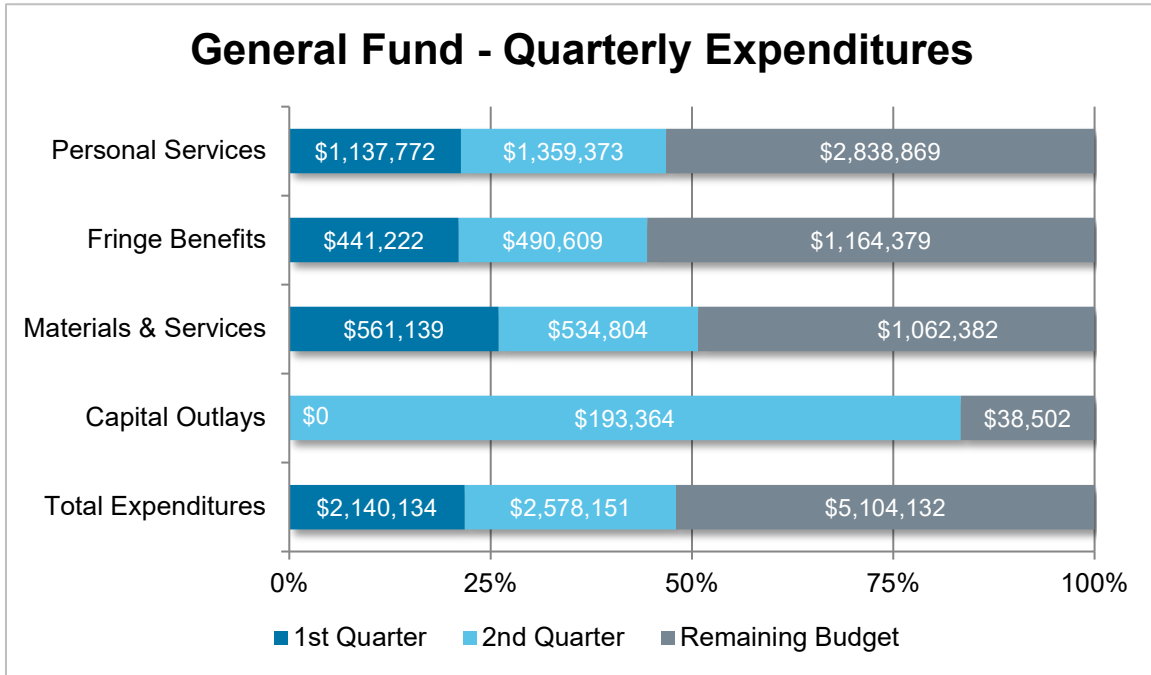
- Second quarter revenue of **\$47,944** represents **6.1%** of the budgeted amount for the year. YTD revenue of **\$132,501** represents **16.8%** of the budgeted amount for the year.
- Service Fees & Charges include revenue from out-of-county autopsies. Through the end of the 2nd quarter, 79.4% of budget was received, which is \$15,367 or 20.0% less than the prior year. The decrease is attributable to fewer legally mandated out-of-county autopsies to be performed.
- Intergovernmental Revenue during the 2nd quarter includes \$25,007 to support the addition of the Epidemiologist position originally approved in 2020 through the Overdose Data to Action (OD2A) Grant. It also includes \$528,872 from an American Rescue Plan Funding grant for retention bonuses.
- Intergovernmental Revenue also includes \$45,994 during the 2nd quarter 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 | \$3,805,048 | \$8,663,220 |
| Current Year | \$2,140,134 | \$2,578,151 | | | \$4,718,284 | \$9,822,416 |

*Current year total represents revised budget.

- Second quarter expenditures of **\$2,578,151** represent **26.3%** of the budgeted amount for the year. YTD expenditures of **\$4,718,284** represent **48.0%** of the budgeted amount for the year.
- Materials & Services expenditures through the end of the 2nd quarter totaled \$1,095,944, which represents 50.8% of the budgeted amount. Of the amount expended, \$594,072 or 54.2% was for locum pathologist contracts, including for services incurred but not paid in 2022; \$184,965 or 16.9% was for Body Transport Services; and \$116,419 or 10.6% was for the purchase of Medical Supplies.
- Capital Outlays expenditures through the end of the 2nd quarter were primarily for toxicology samplers purchased utilizing American Rescue Plan Act grant monies received in 2022.

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 | \$1,359,373 | 94.6% |
| 3 rd Quarter | \$1,231,388 | | |
| 4 th Quarter | \$1,436,619 | | |
| Total | \$5,336,014 | \$2,497,146 | 46.8% |

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. The variance is due to higher than anticipated vacancies during the 1st and 2nd quarters.

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.