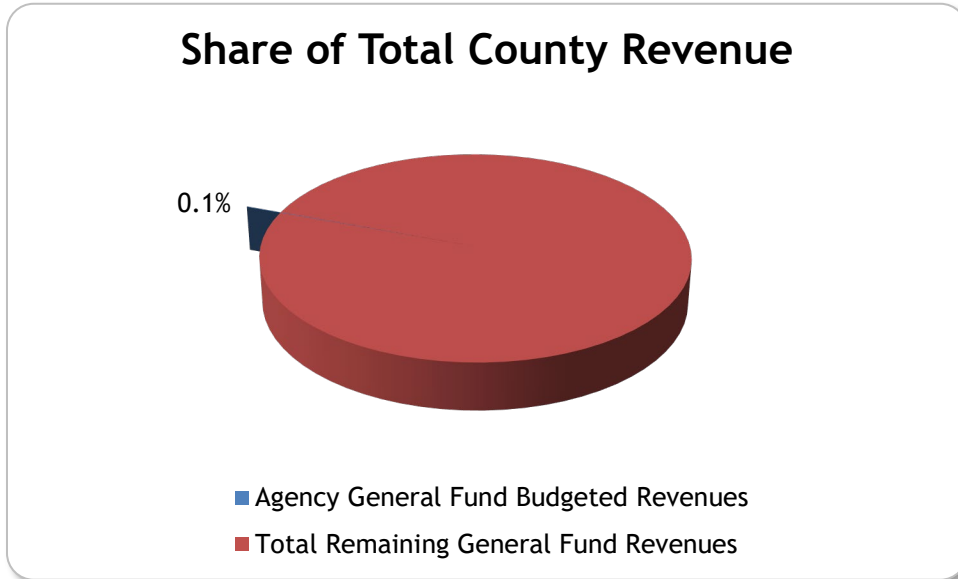
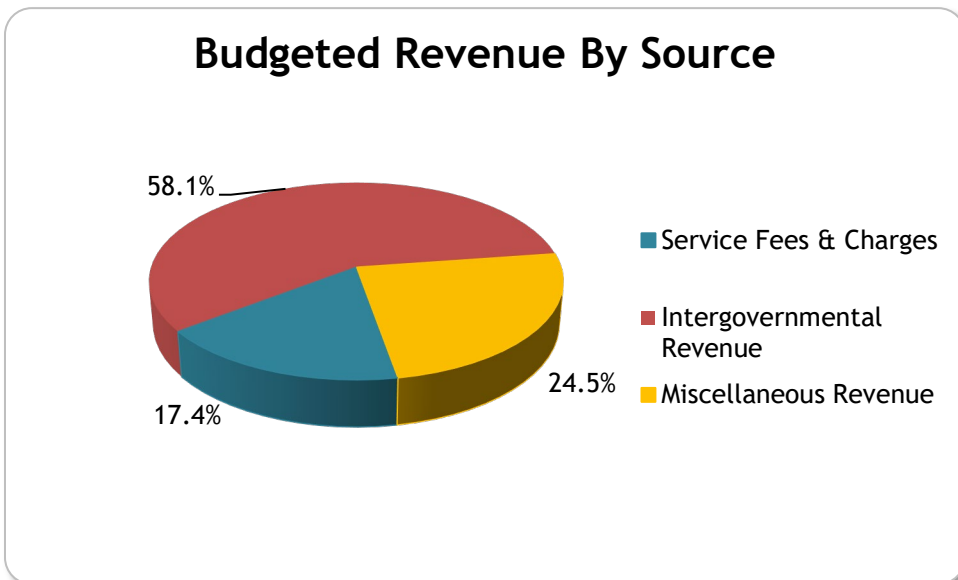


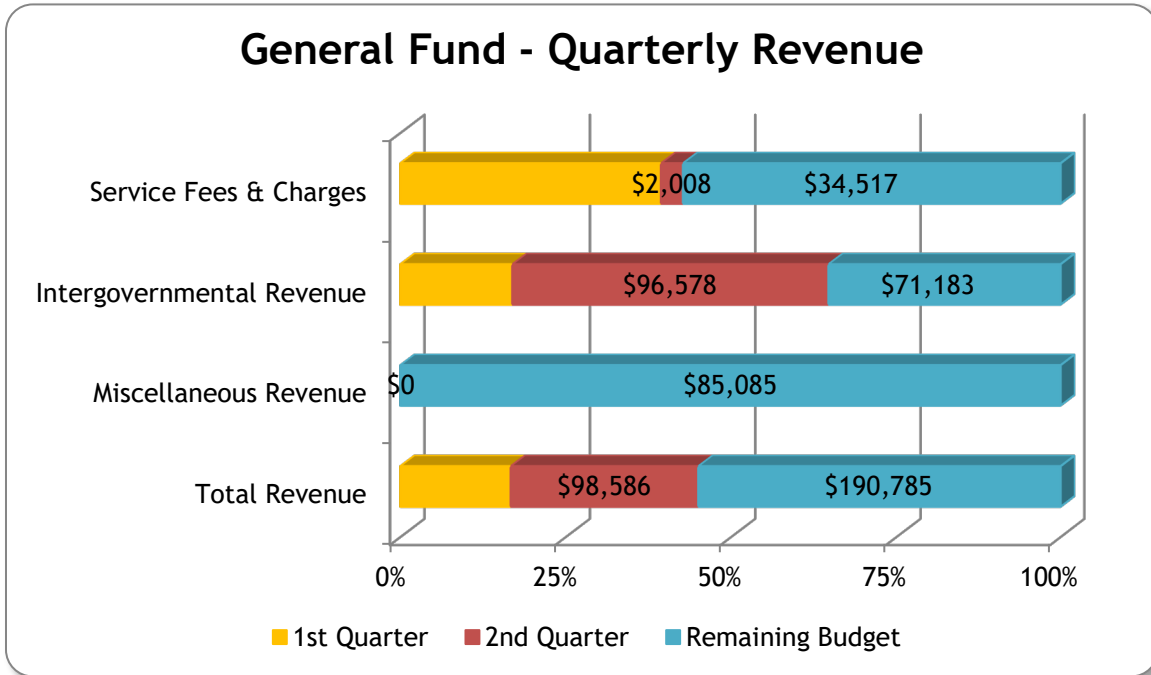
General Fund - Revenue Analysis



- The General Fund revenue for the Coroner's Office is estimated to be **\$347,385** for 2020, 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 charge backs to other Counties for autopsies and a state grant for the reimbursement of toxicology screenings of victims of a drug overdose.



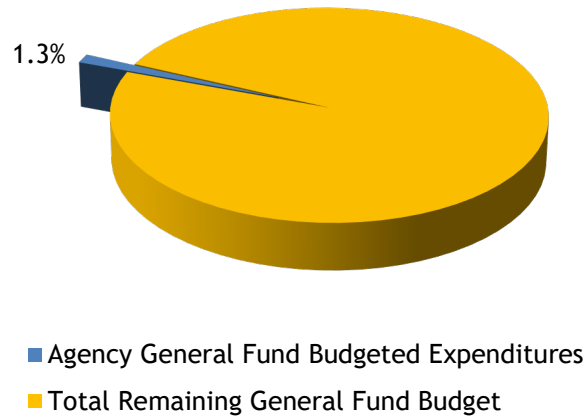
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$61,262	\$68,079	\$93,531	\$135,778	\$129,341	\$358,650
Current Year	\$58,014	\$98,586			\$156,600	\$347,385

*Current year total represents revised budget.

- Second quarter revenue of **\$98,586** represents **28.4%** of the budgeted amount for the year. YTD revenue of **\$156,600** represents **45.1%** of the budgeted amount for the year.
- Service Fees & Charges include revenue from out-of-county autopsies. Through the end of the 2nd quarter, 42.8% of budget was received; this is \$10,872 or 42.2% less than through the end of the 2nd quarter of 2019 due to temporarily suspending services to the other County Coroners' Offices in 2018. The Coroner's Office began offering those services again in June of 2020.
- Intergovernmental Revenue is related to 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. The Ohio Department of Health reimbursed the Coroner's Office \$34,239 for cases performed in the 4th quarter of 2019, and \$75,828 for cases performed in the 1st quarter of 2020.
- Miscellaneous Revenue is related to the addition of the Epidemiologist position approved in the Coroner's 2020 Budget. This position is supported with the Overdose Data to Action (OD2A) Grant.

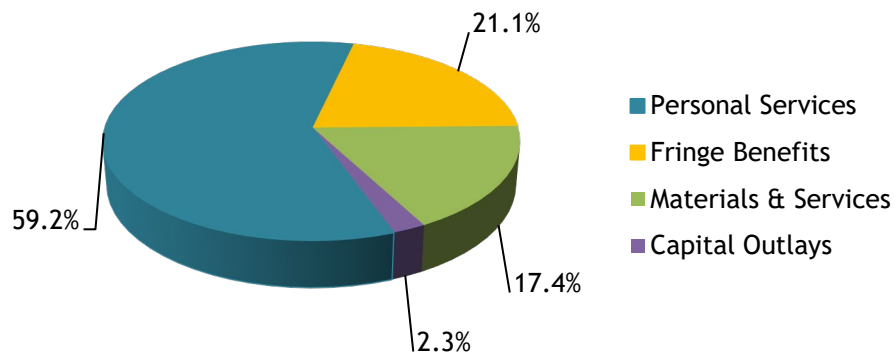
General Fund - Expenditure Analysis

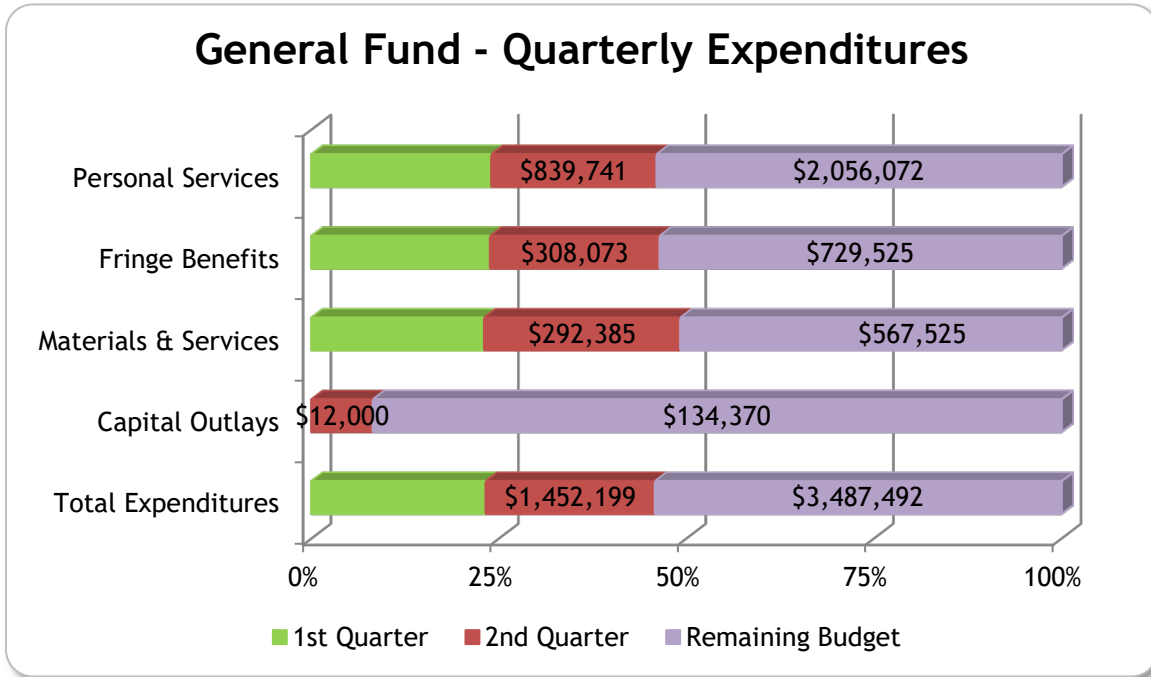
Share of Total County Expenditures



- The General Fund expenditures for the Coroner's Office are estimated to be **\$6,436,533** for 2020, which is 1.3% of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type





Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,331,291	\$1,311,324	\$1,497,955	\$1,445,869	\$2,642,615	\$5,586,439
Current Year	\$1,496,842	\$1,452,199			\$2,949,041	\$6,436,533

*Current year total represents revised budget.

- Second quarter expenditures of **\$1,452,199** represent **22.6%** of the budgeted amount for the year. YTD expenditures of **\$2,949,041** represent **45.8%** of the budgeted amount for the year.
- Materials & Services expenditures through the end of the 2nd quarter totaled \$549,855, which represents 49.2% of the budgeted amount. This is an increase of \$156,769 or 39.9% compared to the amount expended through the end of the 2nd quarter of 2019. Of the amount expended, \$122,460 or 22.3% was for medical supplies \$120,955 or 22.0% was for body transport services, and \$56,133 or 10.2% was for laboratory & testing services.
- Capital Outlays expenditures through the end of the 2nd quarter were for the purchase of one replacement copier.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$987,887	\$914,607	92.6%
2 nd Quarter	\$846,760	\$839,741	99.2%
3 rd Quarter	\$987,887		
4 th Quarter	\$987,887		
Total	\$3,810,420	\$1,754,348	46.0%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 48.1% of the budgeted amount. The variance in Personal Services expenditures during the 1st quarter was due to higher than anticipated vacancies. There were no significant variances in Personal Services expenditures during the 2nd quarter.

General Fund - Budget Corrective Items - Approved

- Resolution No. 0023-20 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$3,941,136 to various County offices to provide salary and wage increases for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Coroner's Office was \$97,606.
- Resolution No. 0427-20 authorized a transfer of General Fund appropriations from the Commissioners' Contingency in the amount of \$30,333 for the addition of a full-time Morgue Technician due to an increase in the number of cases requiring an examination during the COVID-19 pandemic. This amount will be supported from a distribution from the Coronavirus Relief Fund that was authorized by the CARES Act.

General Fund - Budget Corrective Items - Pending

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