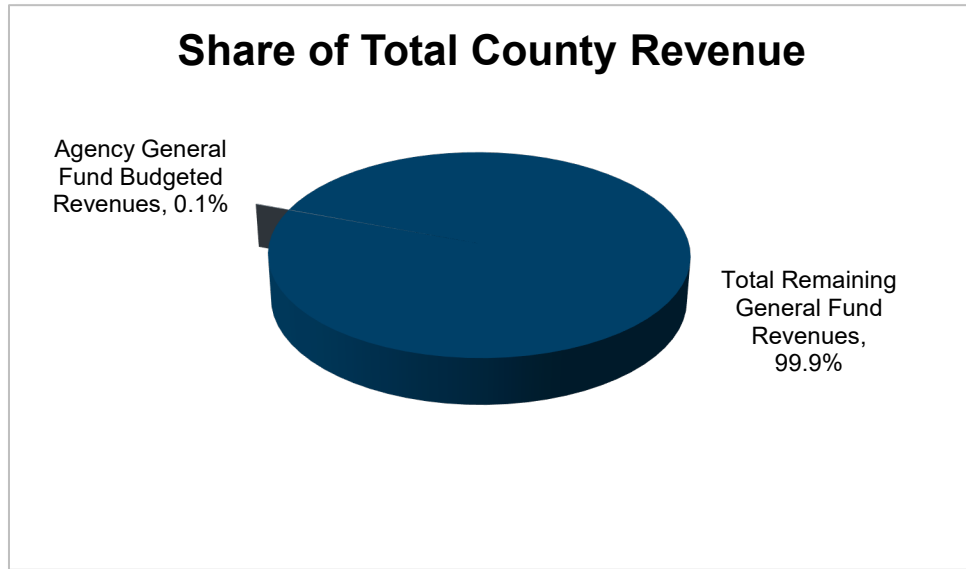
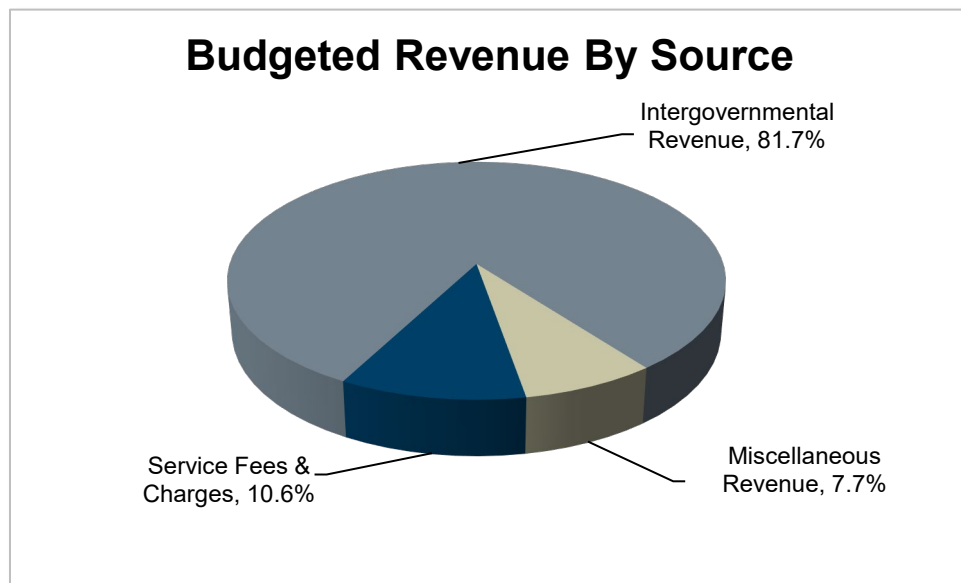


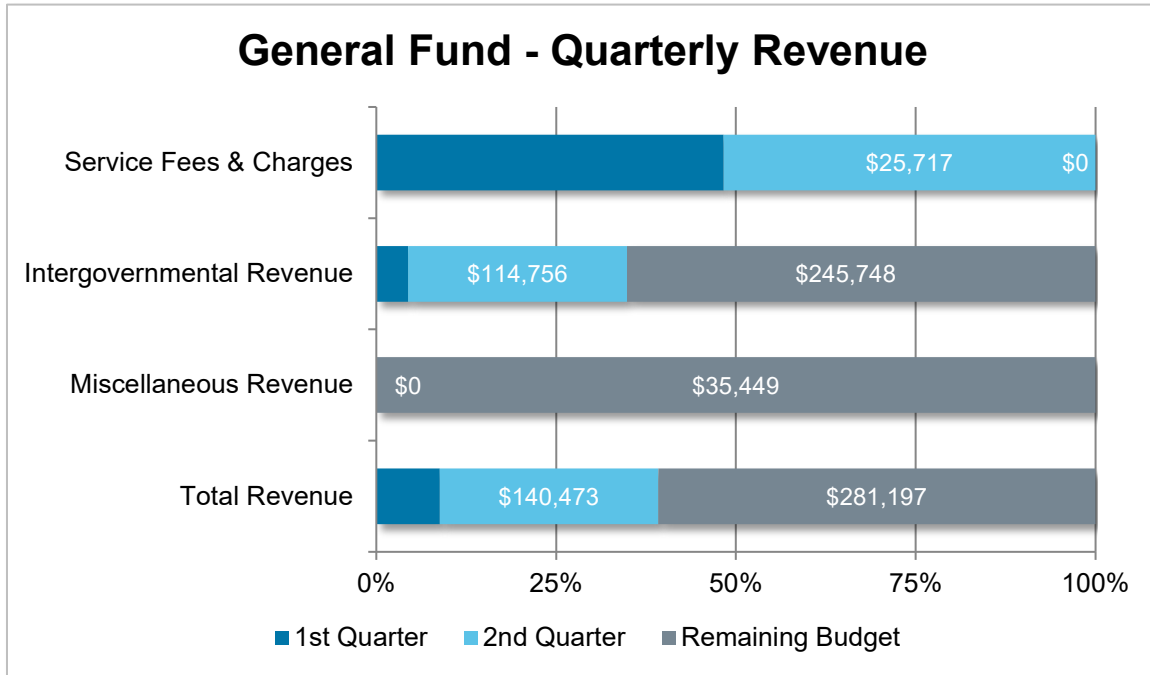
General Fund – Revenue Analysis



- The General Fund revenue for the Coroner's Office is estimated to be **\$461,691** for 2021, 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 and a subgrant award for the Overdose Data to Action (OD2A) Grant from the Centers for Disease Control and Prevention, and charge backs for out-of-county autopsies.

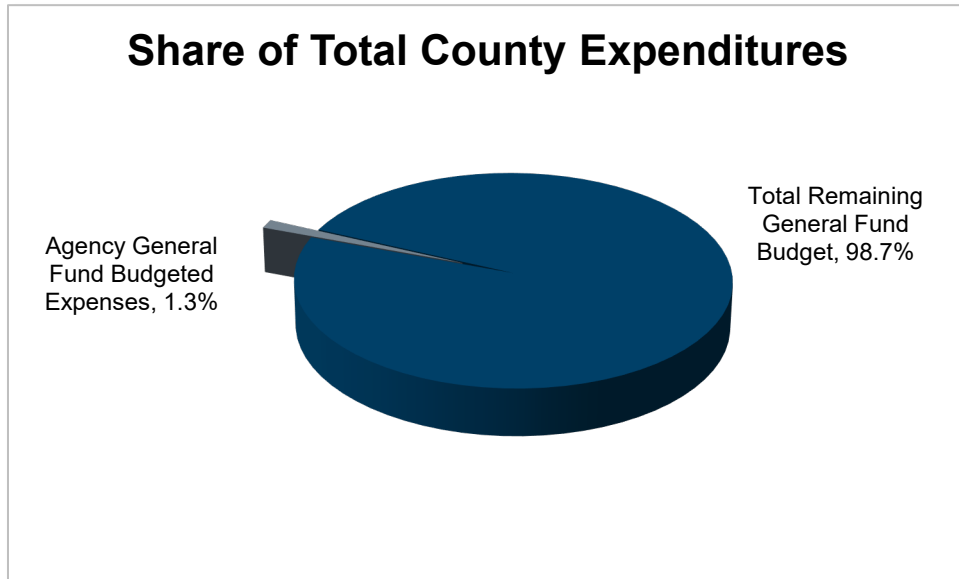


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$58,014	\$98,586	\$196,358	\$24,088	\$156,600	\$377,046
Current Year	\$40,764	\$140,473			\$181,238	\$461,691

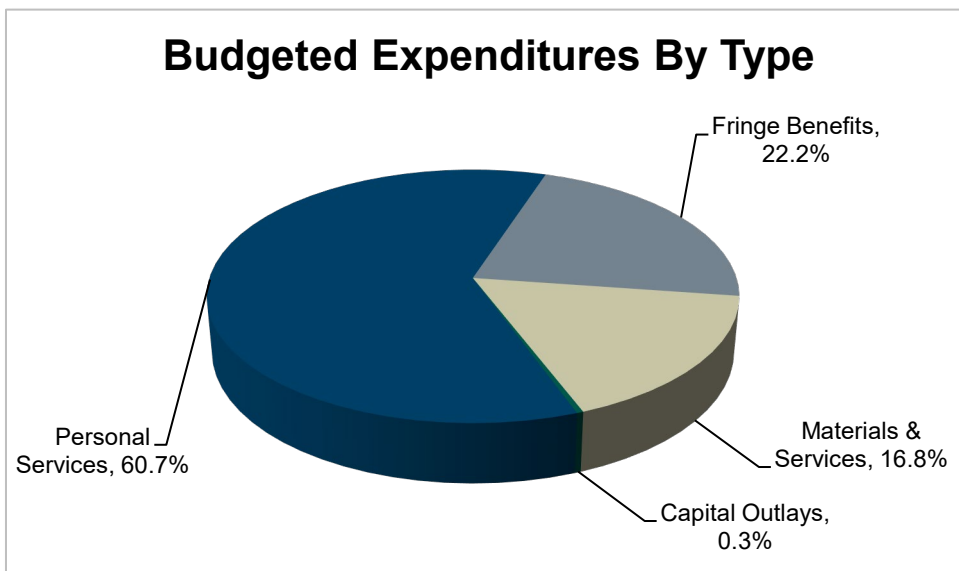
*Current year total represents revised budget.

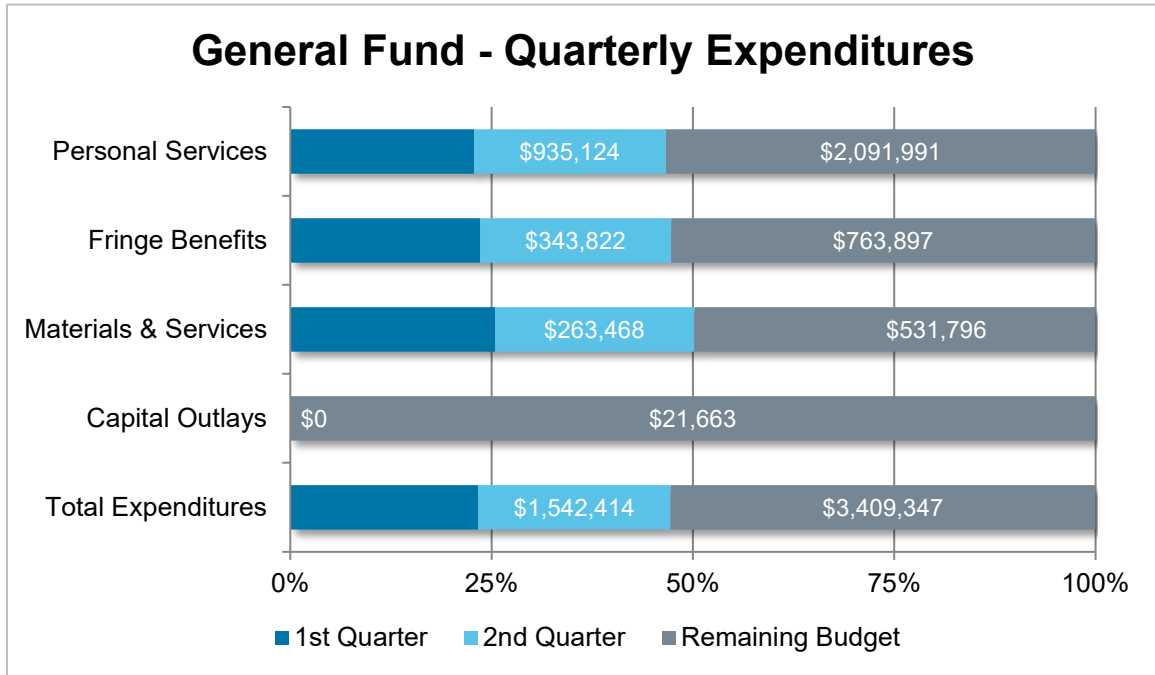
- Second quarter revenue of **\$140,473** represents **30.4%** of the budgeted amount for the year. YTD revenue of **\$181,238** represents **39.3%** of the budgeted amount for the year.
- Service Fees & Charges include revenue from out-of-county autopsies. Through the end of the 2nd quarter, 101.5% of budget was received, which is \$23,961 or 92.9% more than through the end of the 2nd quarter of 2020. This is primarily due to an increased ability for the Coroner's Office to perform these services.
- Intergovernmental Revenue includes 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. The Ohio Department of Health reimbursed the Coroner's Office \$40,358 for cases performed in the 4th quarter of 2020, and \$48,176 for cases performed in the 1st quarter of 2020. Intergovernmental Revenue also includes \$42,960 to support the addition of the Epidemiologist position originally approved in 2020 through the Overdose Data to Action (OD2A) Grant.

General Fund – Expenditure Analysis



- The General Fund expenditures for the Coroner's Office are estimated to be **\$6,459,235** for 2021, which is **1.3%** 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	\$1,496,842	\$1,452,199	\$1,704,685	\$1,839,323	\$2,949,041	\$6,493,049
Current Year	\$1,507,474	\$1,542,414			\$3,049,888	\$6,459,235

**Current year total represents revised budget.*

- Second quarter expenditures of **\$1,542,414** represent **23.9%** of the budgeted amount for the year. YTD expenditures of **\$3,049,888** represent **47.2%** of the budgeted amount for the year.
- Materials & Services expenditures through the end of the 2nd quarter totaled \$534,807, which represents 50.1% of the budgeted amount. This is a decrease of \$15,048 or 2.7% compared to the amount expended through the end of the 2nd quarter of 2020. Of the amount expended, \$157,677 or 29.5% was for medical supplies, \$152,875 or 28.6% was for body transport services, and \$44,386 or 8.3% was for laboratory & testing services.
- Capital Outlays expenditures for replacement software, hardware, and medical equipment are expected to occur during the second half of the year.

General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$904,961	\$894,383	98.8%
2 nd Quarter	\$904,961	\$935,124	103.3%
3 rd Quarter	\$1,055,788		
4 th Quarter	\$1,055,788		
Total	\$3,921,498	\$1,829,507	46.7%

- There were twelve pay periods through the end of the 2nd quarter, which would equate to 46.2% of the budgeted amount. The variance in the 2nd quarter is primarily due to overtime, termination leave payouts, and holiday wages, as well as wages for a contract pathologist.

General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0022-21	\$61,284	Transfer from Reserves	Non-Bargaining Increase
0345-21	\$100,739	Transfer from Reserves	Addition of 3 full-time positions to support operations (Morgue Tech, Office Assistant, and Investigator)
0477-21	\$35,449	Supplemental Appropriations	Ohio Suicide Prevention Foundation Grant – Addition of full-time Suicide Investigator position

General Fund – Budget Corrective Items - Pending

Resolution No.	Amount	Type	Description
TBD	\$225,000	Transfer from Reserves	Additional Materials & Services (including Body Transport and Medical Supplies)