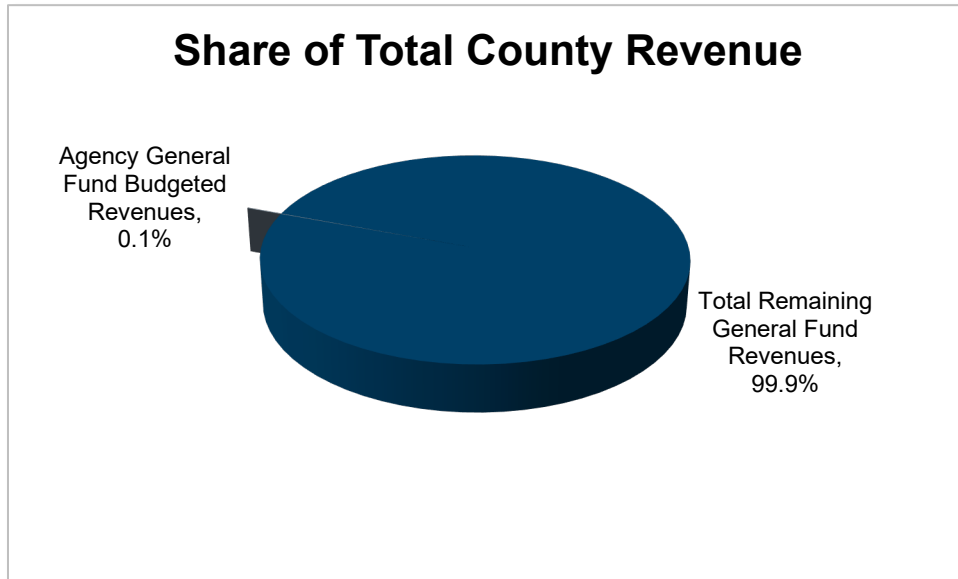
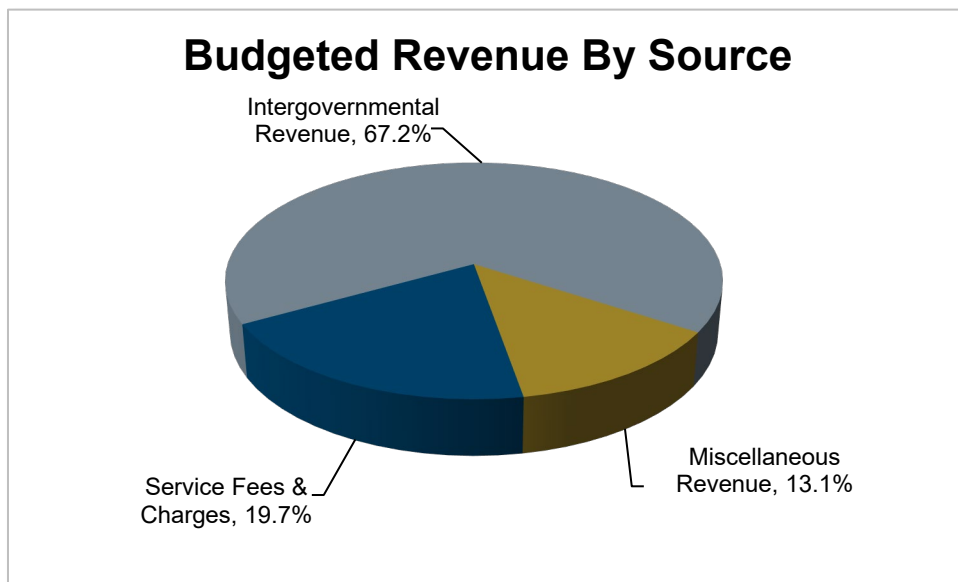


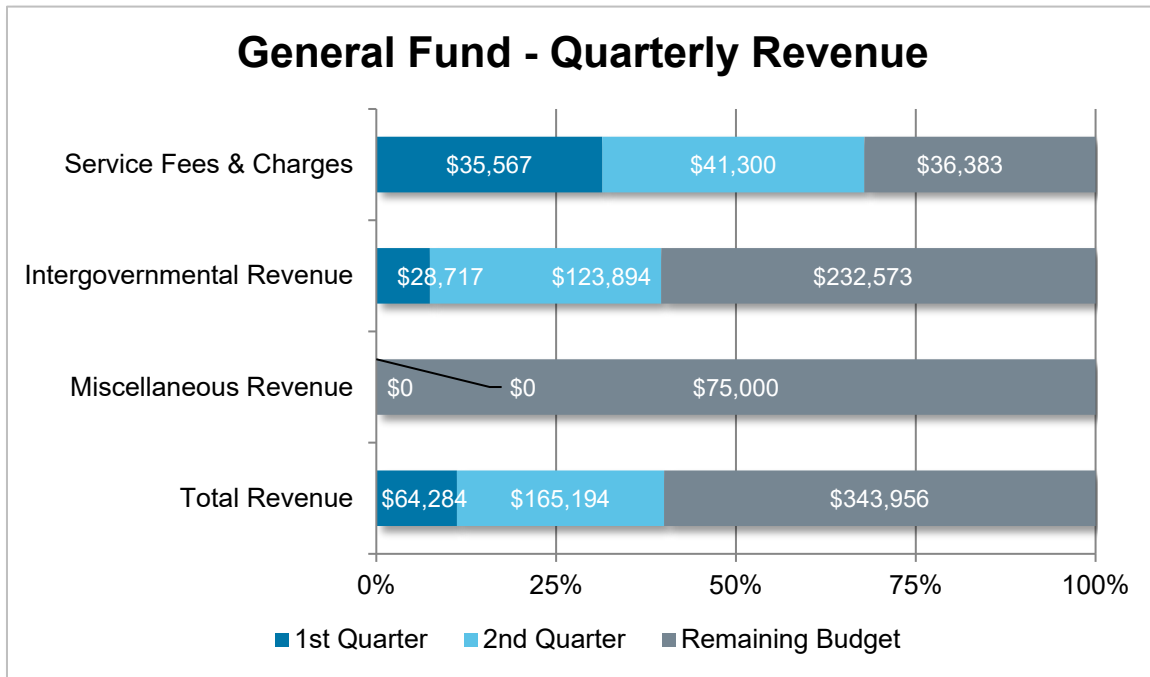
General Fund – Revenue Analysis



- The General Fund revenue for the Coroner's Office is estimated to be **\$573,434** for 2022, 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, and charge backs for out-of-county autopsies.

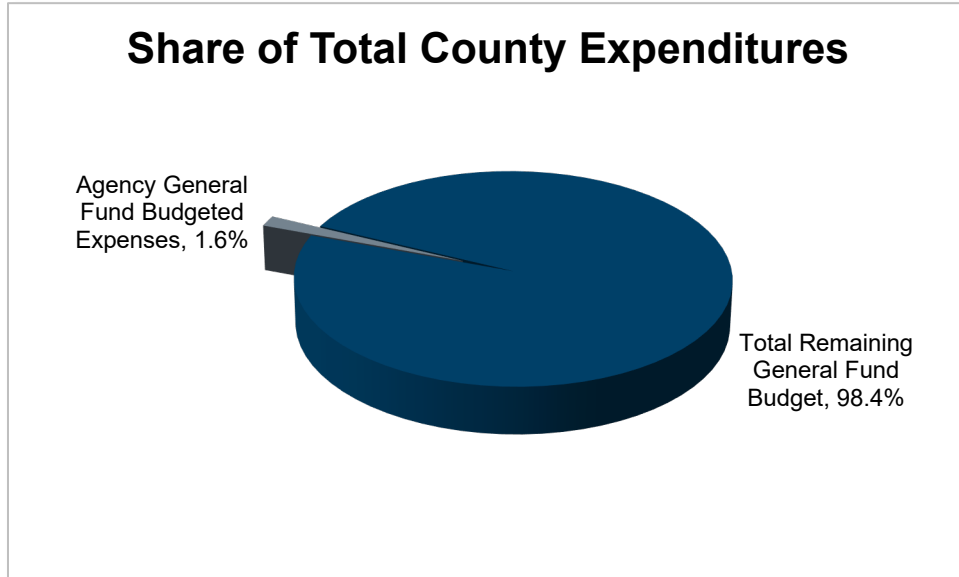


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$40,764	\$140,473	\$191,666	\$312,898	\$181,237	\$685,801
Current Year	\$64,284	\$165,194			\$229,478	\$573,434

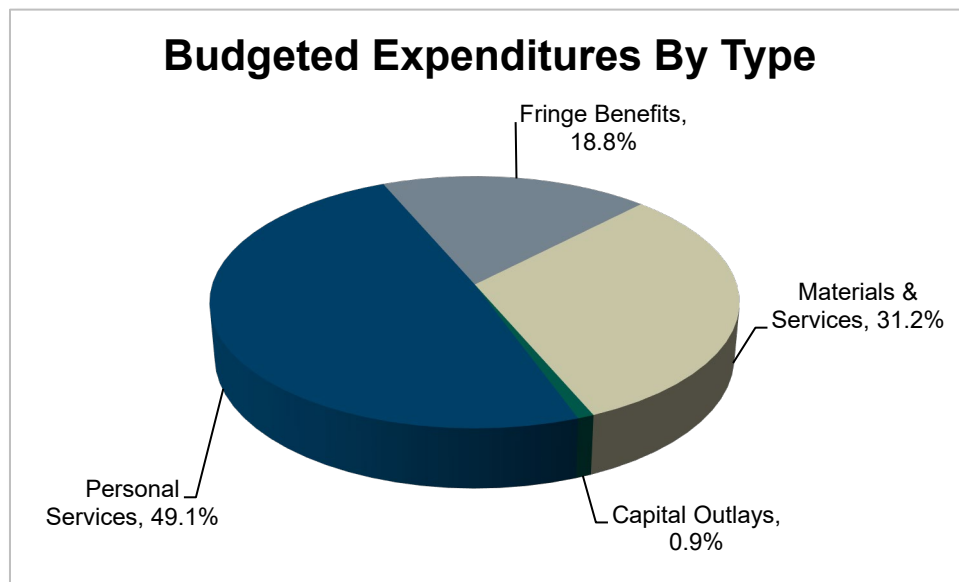
*Current year total represents revised budget.

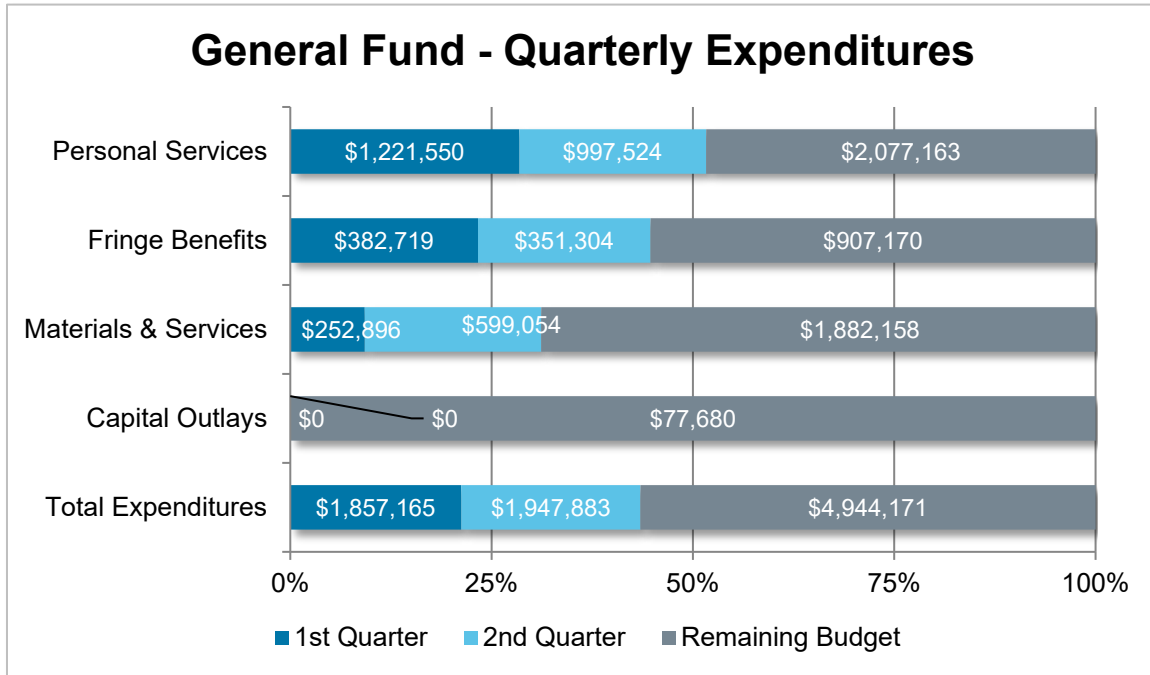
- Second quarter revenue of **\$165,194** represents **28.8%** of the budgeted amount for the year. YTD revenue of **\$229,478** represents **40.0%** of the budgeted amount for the year.
- Service Fees & Charges include revenue from out-of-county autopsies. Through the end of the 2nd quarter, 67.9% of budget was received, which is \$27,123 or 54.5% more than the prior year. However, due to the number of pathologists on staff, referral out-of-county autopsies are currently not being performed. Only those required to be performed.
- 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 \$94,633 during the 2nd quarter. Intergovernmental Revenue also includes \$57,979 to support the addition of the Epidemiologist position originally approved in the 2020 budget through the Overdose Data to Action (OD2A) Grant.
- 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 **\$8,749,219** for 2022, 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	\$1,507,474	\$1,542,414	\$2,130,821	\$1,920,441	\$3,049,888	\$7,101,150
Current Year	\$1,857,165	\$1,947,883			\$3,805,048	\$8,749,219

**Current year total represents revised budget.*

- Second quarter expenditures of **\$1,947,883** represent **22.3%** of the budgeted amount for the year. YTD expenditures of **\$3,805,048** represent **43.5%** of the budgeted amount for the year.
- Materials & Services expenditures through the end of the 2nd quarter totaled \$851,950, which represents 31.2% of the budgeted amount. This is an increase of \$317,143 or 59.3% compared to the amount expended through the end of the 2nd quarter of 2021. Of the amount expended, \$349,104 or 41.0% was for professional services - primarily to assist with forensic pathology services; \$153,515 or 18.0% was for body transport services; and \$121,654 or 14.3% was for lab and testing services.
- 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	\$991,439	\$1,221,550	123.2%
2 nd Quarter	\$991,439	\$997,524	100.6%
3 rd Quarter	\$1,156,679		
4 th Quarter	\$1,156,679		
Total	\$4,296,237	\$2,219,074	51.7%

- There were twelve pay periods through the end of the 2nd quarter, which would equate to 46.2% of the budgeted amount. The increased expenditures are attributable to additional pathology services which were provided.

General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0017-22	\$146,314	Transfer from Reserves	Non-Bargaining Increase
0111-22	\$486,000	Transfer from Contingency	Forensic Pathology Services, Body Transport, and Pathologist Recruitment
0196-22	\$480,000	Transfer from Contingency	Forensic Pathology Services
0209-22	\$334,000	Transfer	Forensic Pathology Services
0450-22	\$25,000	Transfer from Contingency	Public Relations Consulting

General Fund – Budget Corrective Items - Pending

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