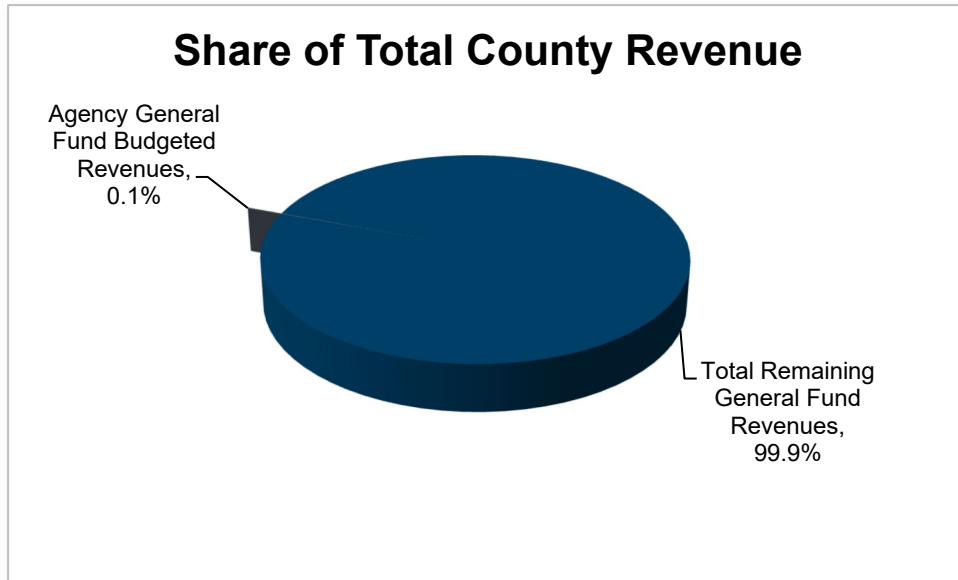
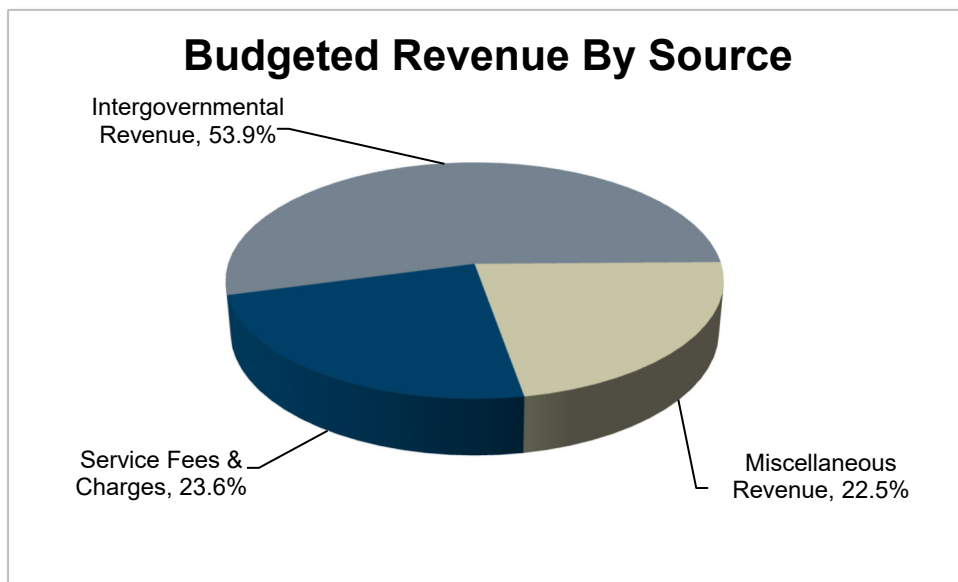


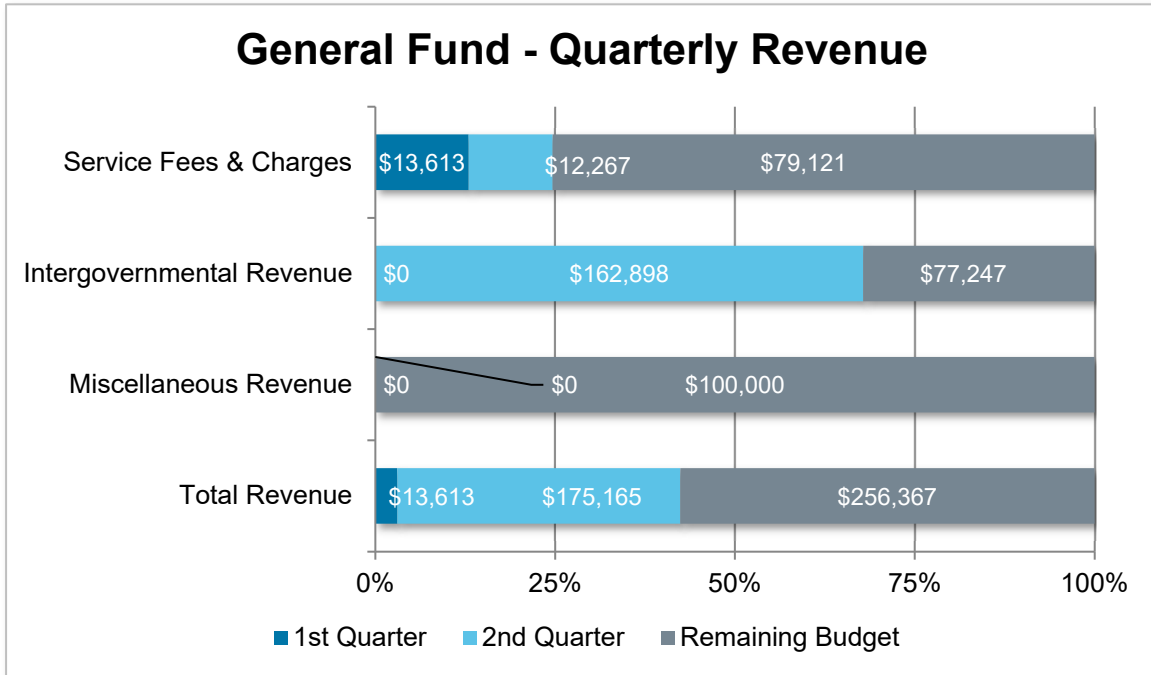
General Fund – Revenue Analysis



- The General Fund revenue for the Coroner's Office is estimated to be **\$445,145** for 2024, 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	\$84,557	\$47,944	\$474,765	\$128,232	\$132,501	\$735,498
Current Year	\$13,613	\$175,165			\$188,778	\$445,145

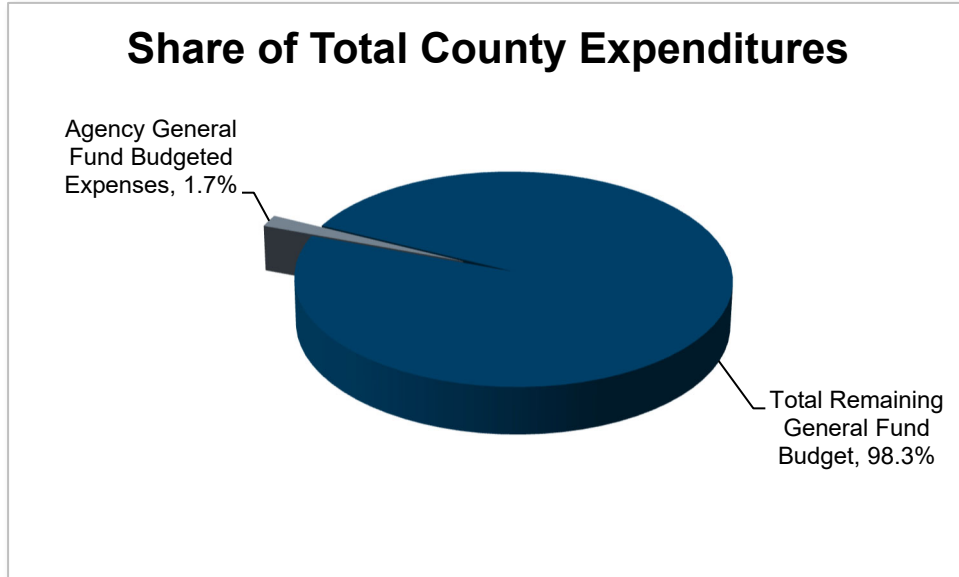
*Current year total represents revised budget.

- YTD revenue of **\$188,778** represents **42.4%** of the budgeted amount for the year. The change from the prior year is primarily due to increased receipts related to the state grant for the reimbursement of toxicology screenings. In the current year, the variance below the 50% benchmark is primarily due to most grant dollars being received later in the year.

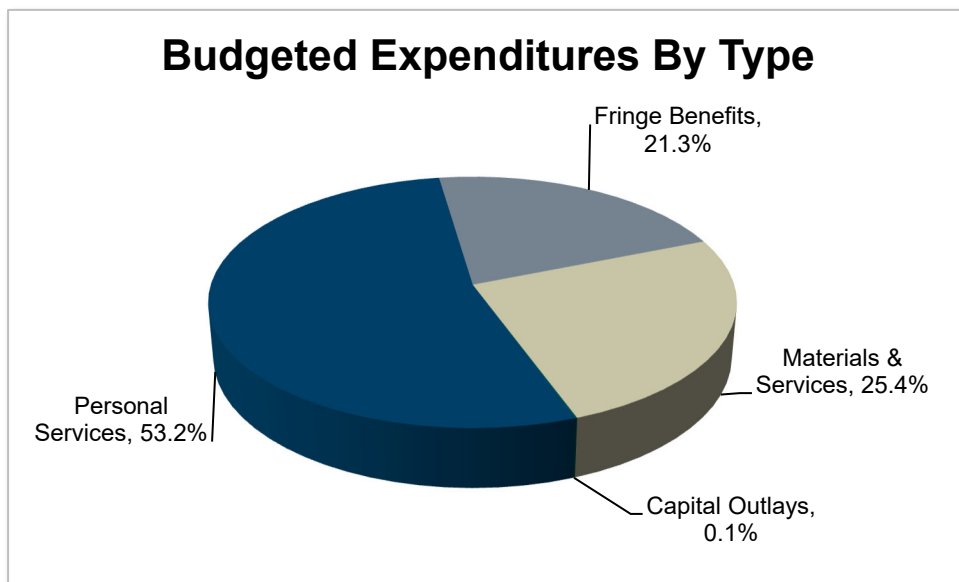
General Fund – Significant Revenue Sources

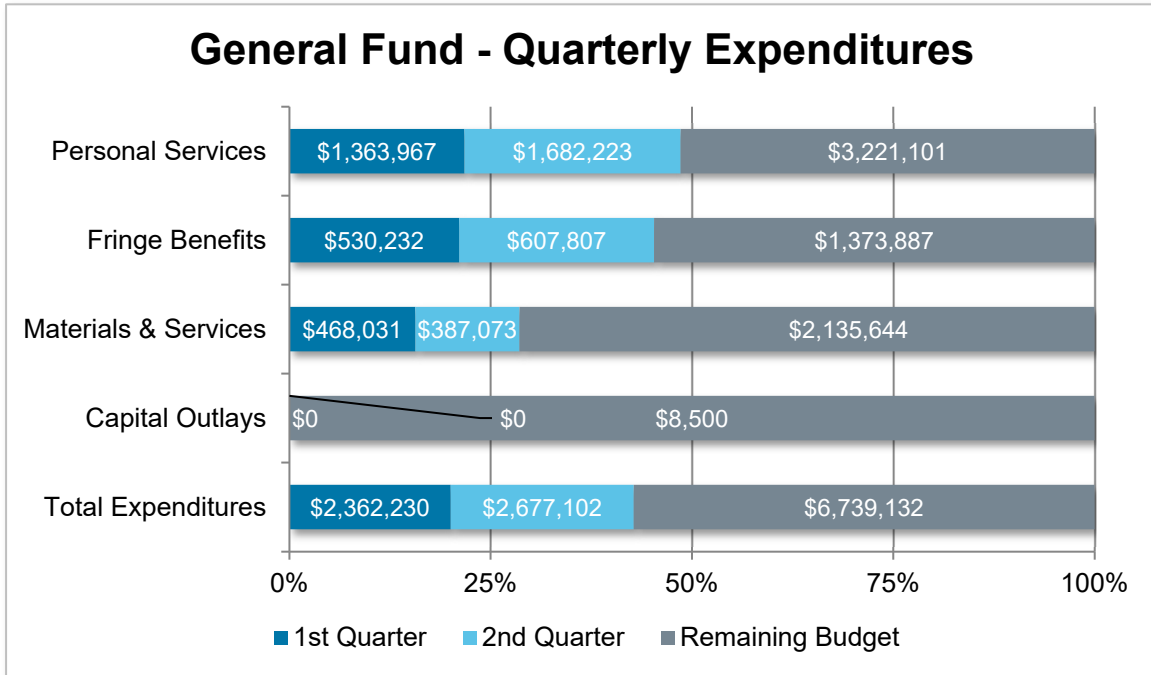
Description	Budget Category	YTD Amount	% of YTD Revenue
State Grants	Intergovernmental Revenue	\$162,898	86.3%
Autopsies – Out of County	Service Fees & Charges	\$25,500	13.5%
Coroner's Reports	Service Fees & Charges	\$380	0.2%

General Fund – Expenditure Analysis



- The General Fund expenditures for the Coroner's Office are estimated to be **\$11,778,464** for 2024, which is **1.7%** 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	\$2,140,134	\$2,578,151	\$2,101,784	\$2,606,802	\$4,718,285	\$9,426,871
Current Year	\$2,362,230	\$2,677,102			\$5,039,332	\$11,778,464

*Current year total represents revised budget.

- YTD expenditures of **\$5,039,332** represent **42.8%** of the budgeted amount for the year. The change from the prior year is primarily due to the filling of vacant Pathologist positions. In the current year, the variance below the 50% benchmark is primarily due to a reduced need in locum services.

General Fund – Significant Non-Payroll Expenditures

Description	Budget Category	YTD Amount	% of YTD Expenditures
Body Transport Services	Materials & Services	\$325,665	6.5%
Safety & Security Services	Materials & Services	\$137,732	2.7%
Medical Supplies	Materials & Services	\$122,709	2.4%
Professional Services	Materials & Services	\$75,735	1.5%
Lab & Testing Services	Materials & Services	\$43,136	0.9%

General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$1,446,298	\$1,363,967	94.3%
2 nd Quarter	\$1,687,348	\$1,682,223	99.7%
3 rd Quarter	\$1,446,298		
4 th Quarter	\$1,687,348		
Total	\$6,267,291	\$3,046,190	48.6%

- 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 Quarter.

Description	Actual Expenditures	% of Personal Services
Salaries & Wages	\$2,926,940	96.1%
Termination Payouts	\$9,213	0.3%
Overtime	\$46,474	1.5%
Other Personal Services	\$63,562	2.1%

General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Explanation
0029-24	\$199,140	Transfer from Reserves	Non-Bargaining Increase
0063-24	\$128,000	Supplemental	Carryover of Prior Year Expenditures
0198-24	\$300,000	Supplemental	Body Transport Services