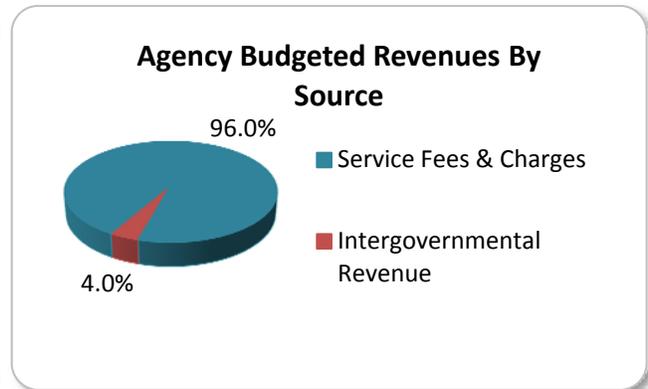
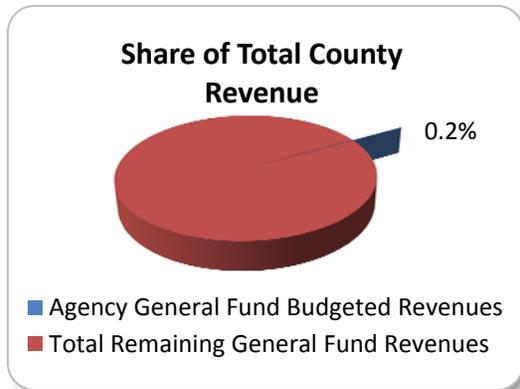
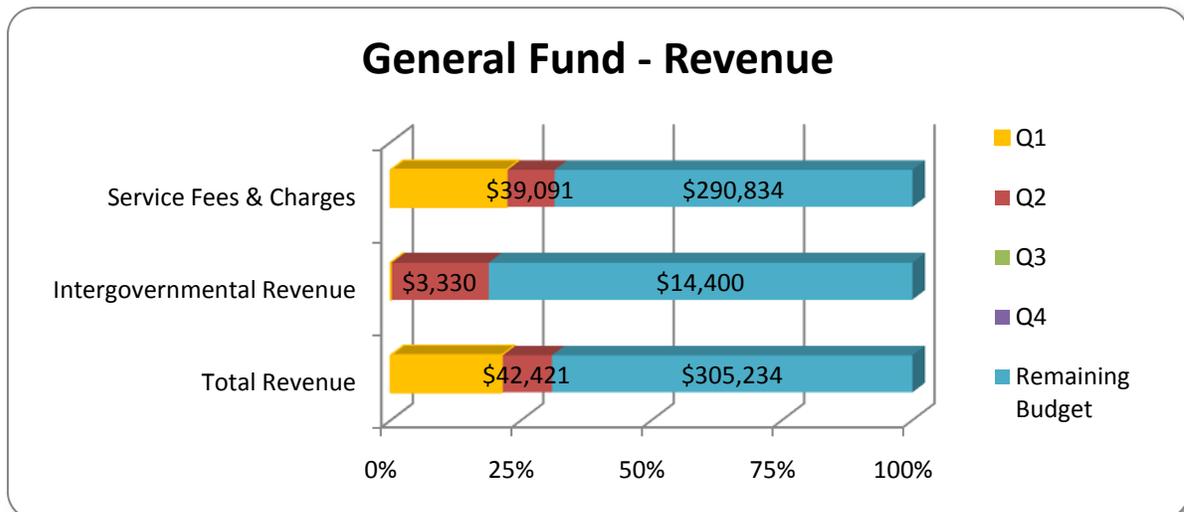


General Fund Analysis



- The General Fund revenue for the Coroner's Office is estimated to be \$441,706 for 2010, which is 0.2% of the total budgeted revenue for the General Fund.
- The main source of General Fund revenue for the Coroner's Office is chargeback's for out-of-county autopsies.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$75,449	\$120,278	\$89,104	\$106,087	\$195,727	\$390,918
Current Year Actuals	\$94,051	\$42,421			\$136,472	\$441,706

* Current year total represents revised budget.

- Second quarter revenues of \$42,421 represent 9.6% of the budgeted amount for the year. YTD revenues of \$136,472 represent 30.9% of the budgeted amount for the year.
- Service Fees & Charges are below budget for the 2nd quarter. Compared to the 2nd quarter of 2009, revenue from out-of-county autopsies are down \$42,248 in 2010. Out-of-county autopsies have decreased because the surrounding counties are reducing their expenses by not sending autopsies to Franklin County. If the revenue from out-of-county autopsies continues to decrease, then revenue estimates for 2010 will need adjusted. This revenue may increase later in the year if counties realize they have enough funding to send autopsies to Franklin County. This revenue will continue to be closely monitored.



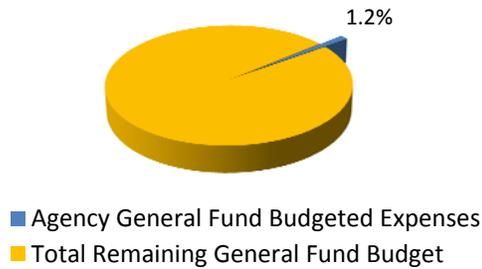
OMB Quarterly Report

2nd Quarter 2010 - Coroner

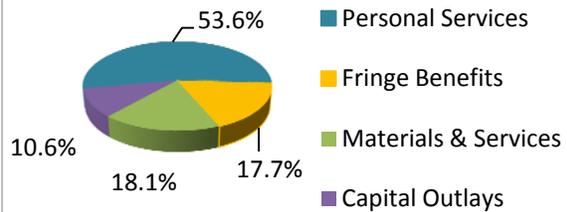
- The Coroner's Office is expecting to receive a state grant in the 3rd quarter that will bring their Intergovernmental Revenue to 100%.
- There are no significant one-time revenues in the current quarter or YTD.

General Fund Analysis

Share of Total County Expenses

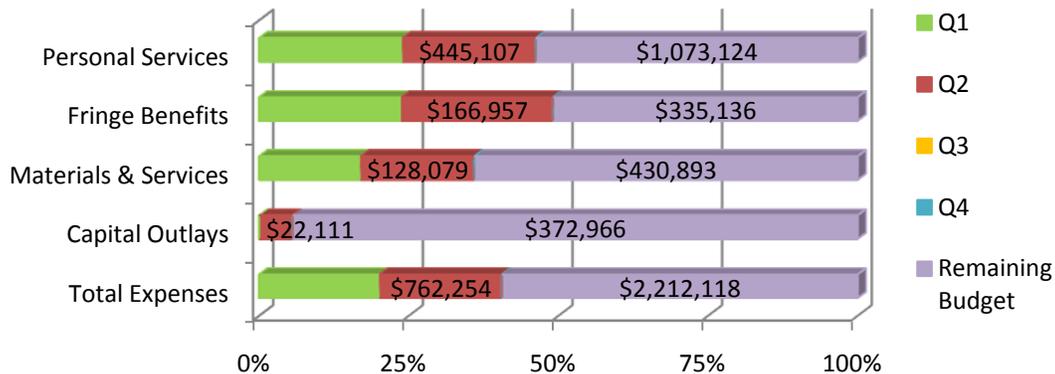


Agency Budgeted Expenses By Type



- The General Fund expenditures for the Coroner's Office are estimated to be \$3,721,994 for 2010, which is 1.2% of the total budgeted expenditures for the General Fund.

General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$832,464	\$728,159	\$839,051	\$1,007,519	\$1,560,623	\$3,407,193
Current Year Actuals	\$747,622	\$762,254			\$1,509,876	\$3,721,994

* Current year total represents revised budget.

- Second quarter expenditures of \$762,254 represent 20.5% of the budgeted amount for the year. YTD expenditures of \$1,509,876 represent 40.6% of the budgeted amount for the year.
- Materials and Services appear to be below budget projections for the 2nd quarter, but this is due to the timing of purchases for lab equipment and supplies that fluctuate from month to month depending on the number of autopsies that are performed. At this point in time, Materials and Services are anticipated to align with the budget by the 4th quarter.
- In Capital Outlays, the Coroner's Office is budgeted to purchase a new database and lab equipment and these purchases will be completed in the 3rd quarter.
- There are no significant one-time expenditures in the current quarter or YTD.

General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$457,148	\$477,360	104.4%
2nd quarter	\$457,148	\$445,107	97.4%
3rd Quarter	\$544,021		
4th Quarter	\$537,274		
Total	\$1,995,591	\$922,467	46.2%

- The overage in personal services in the 1st quarter is due to vacation and sick leave term payouts.
- The Coroner's Office is under budget in Personal Services in the 2nd quarter due to the vacancy of a Toxicologist.
- Excluding vacation and sick leave term payouts, personal services expenditures YTD are 44.05% of budget. The YTD pay periods and the timing of the 1% non-bargaining salary increases represent 45.7% of the 2010 pay periods. As of the 2nd quarter, 12 of 26 pay periods have occurred, which represents 46% of budget.

Budget Corrective Items

Approved

- Resolution No. 0095-10 authorized a transfer of appropriations from the Commissioners Contingency in the amount of \$263,188 for a replacement database system.
- Resolution No. 0474-10 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$818,512 and Non-General Fund supplemental appropriations in the amount of \$431,979 to various agencies. These appropriations were to be used to provide a 1% salary and wage increase to non-bargaining employees.

Pending

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

Not Recommended

- There have been no requests for budget adjustments not approved to date.

Budget Recommendations

- Revenue from out-of-county autopsies is currently below the 2010 budget estimates. This is a result of fewer counties requesting Franklin County services due to their own budgetary restraints. OMB will continue to monitor this revenue and determine after the 3rd quarter if a revenue estimate adjustment is needed.