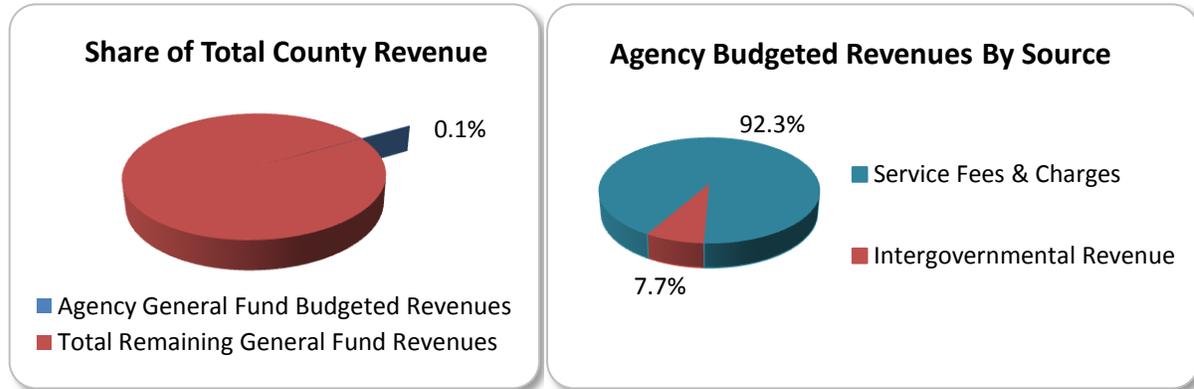
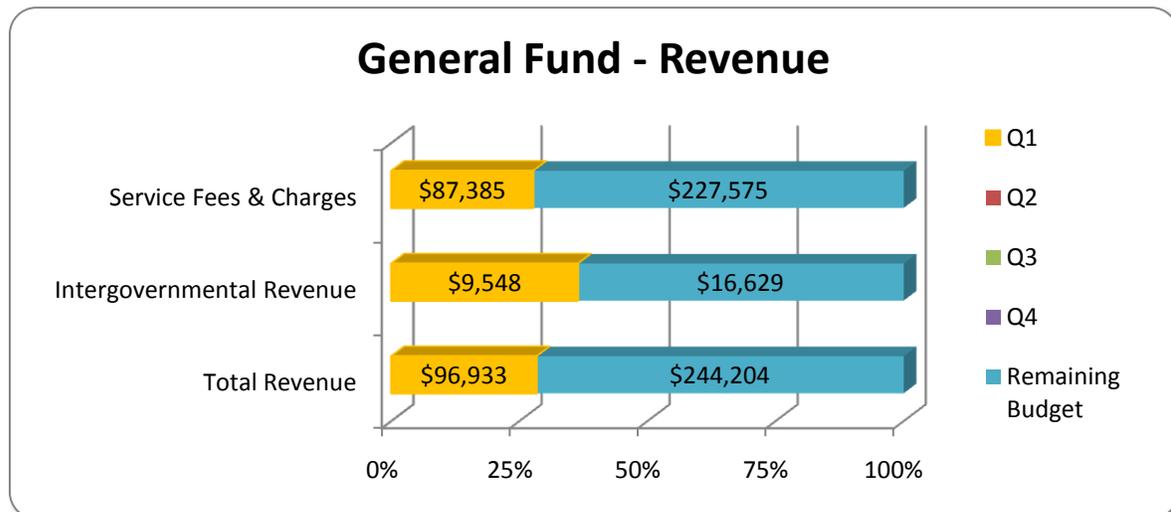


## General Fund Analysis



- The General Fund revenue for the Coroner’s Office is estimated to be **\$341,137** for 2011, which is 0.1% of the total budgeted revenue for the General Fund.
- The main source of General Fund revenue for the Coroner’s Office is chargebacks for out-of-county autopsies.

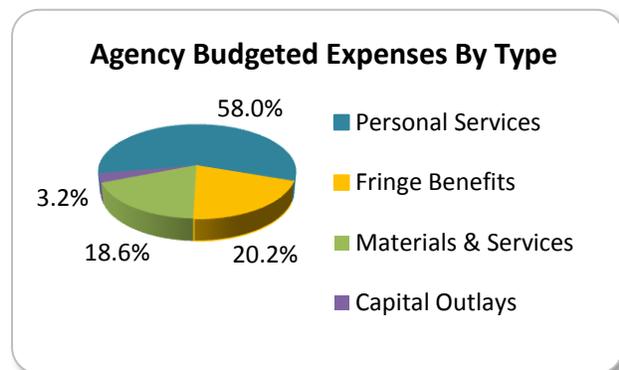
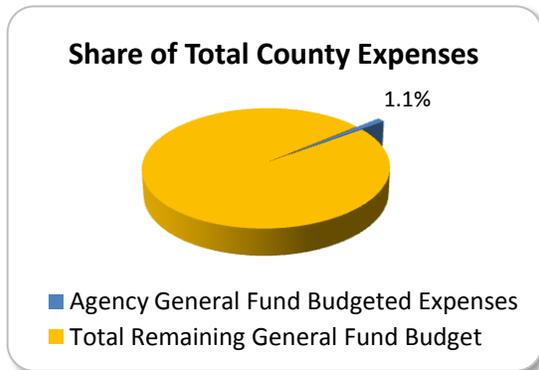


	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$94,051	\$42,421	\$106,490	\$75,013	\$94,051	\$317,975
Current Year Actuals	\$96,933				\$96,933	\$341,137

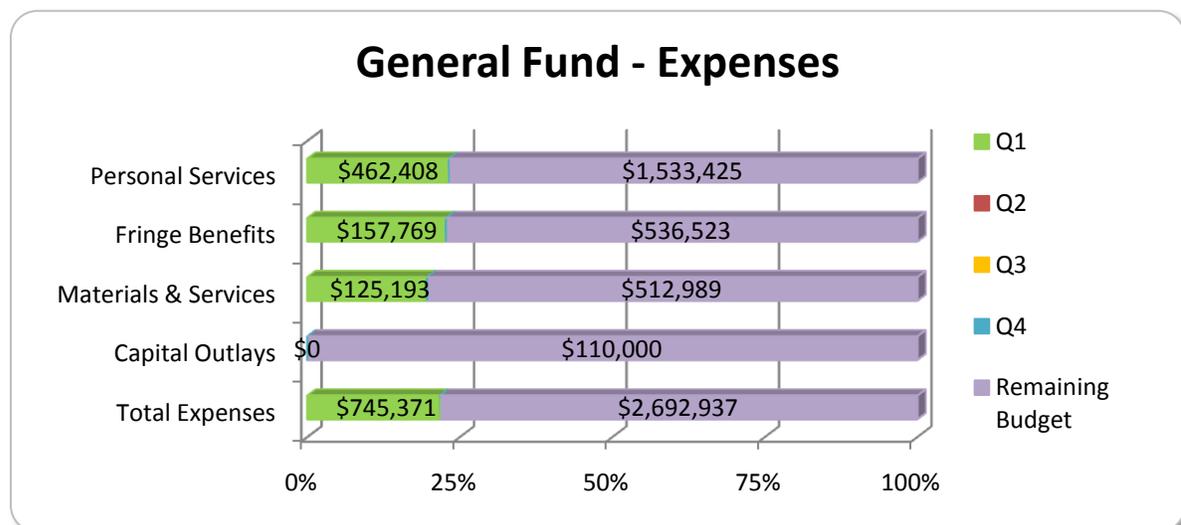
\* Current year total represents revised budget.

- First quarter revenues of **\$96,933** represent **28.4%** of the budgeted amount for the year.

## General Fund Analysis



- The General Fund expenditures for the Coroner's Office are estimated to be **\$3,438,308** for 2011, which is **1.1%** of the total budgeted expenditures for the General Fund.



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$747,622	\$762,254	\$836,839	\$1,264,783	\$747,622	\$3,611,498
Current Year Actuals	\$745,371				\$745,371	\$3,438,308

\* Current year total represents revised budget.

- First quarter expenditures of **\$745,371** represent **21.7%** of the budgeted amount for the year.
- Materials and Services appear to be below budget projections for the 1<sup>st</sup> 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.
- In Capital Outlays, the Coroner's Office is planning on purchasing lab equipment but these purchases may not happen until the 4<sup>th</sup> quarter.

## General Fund Analysis

### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$460,577	\$462,408	100.4%
2nd quarter	\$460,577		
3rd Quarter	\$537,340		
4th Quarter	\$537,340		
<b>Total</b>	<b>\$1,995,833</b>	<b>\$462,408</b>	<b>23.2%</b>

- The overage in personal services in the 1<sup>st</sup> quarter is due to overtime and vacation termination payouts. The six pay periods in the 1<sup>st</sup> quarter represent 22.8% of the 2011 pay periods. If this trend continues, a transfer of appropriations from other budget categories or supplemental appropriations will be needed by year-end.

### Budget Corrective Items

#### Approved

- Resolution No. 0040-11 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$1,263,329 and Non-General Fund supplemental appropriations in the amount of \$713,255 to various agencies. These appropriations were to be used to provide a 1.5% 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.

### Additional Budget Analysis and Budget Recommendations

- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.