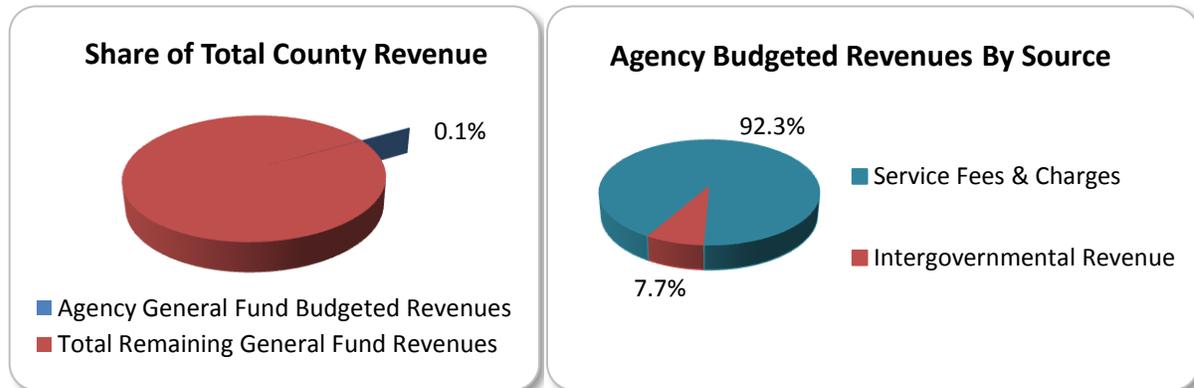
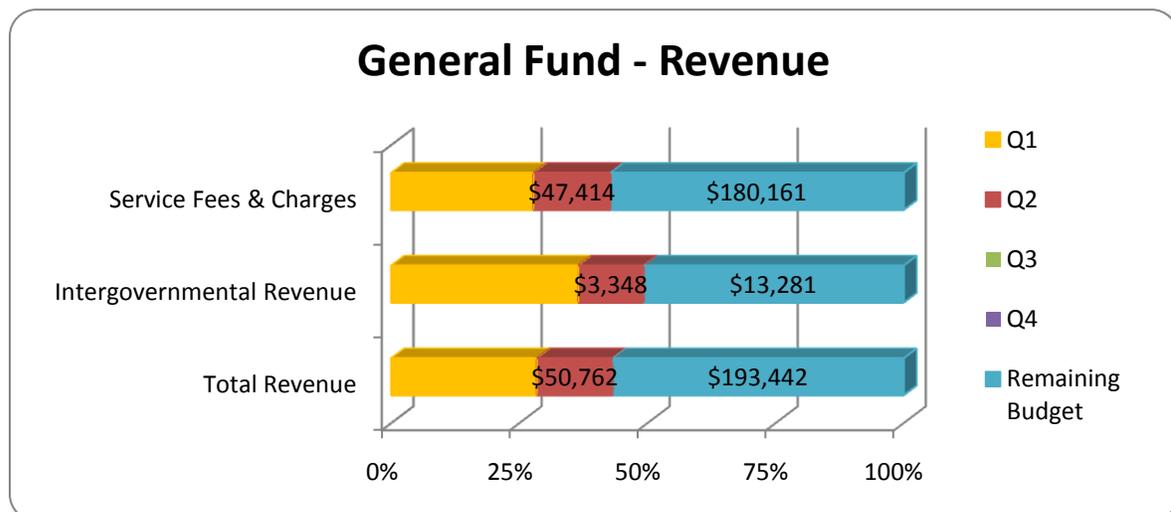


General Fund Analysis



- 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 chargeback’s for out-of-county autopsies.

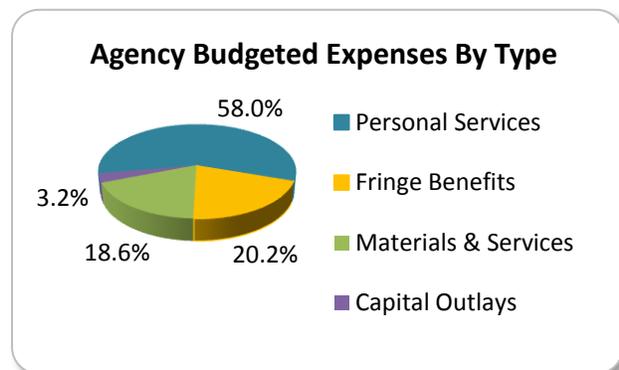
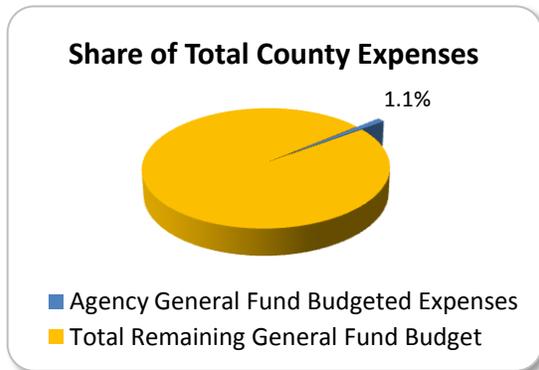


	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$94,051	\$42,421	\$106,490	\$75,013	\$136,472	\$317,975
Current Year Actuals	\$96,933	\$50,762			\$147,695	\$341,137

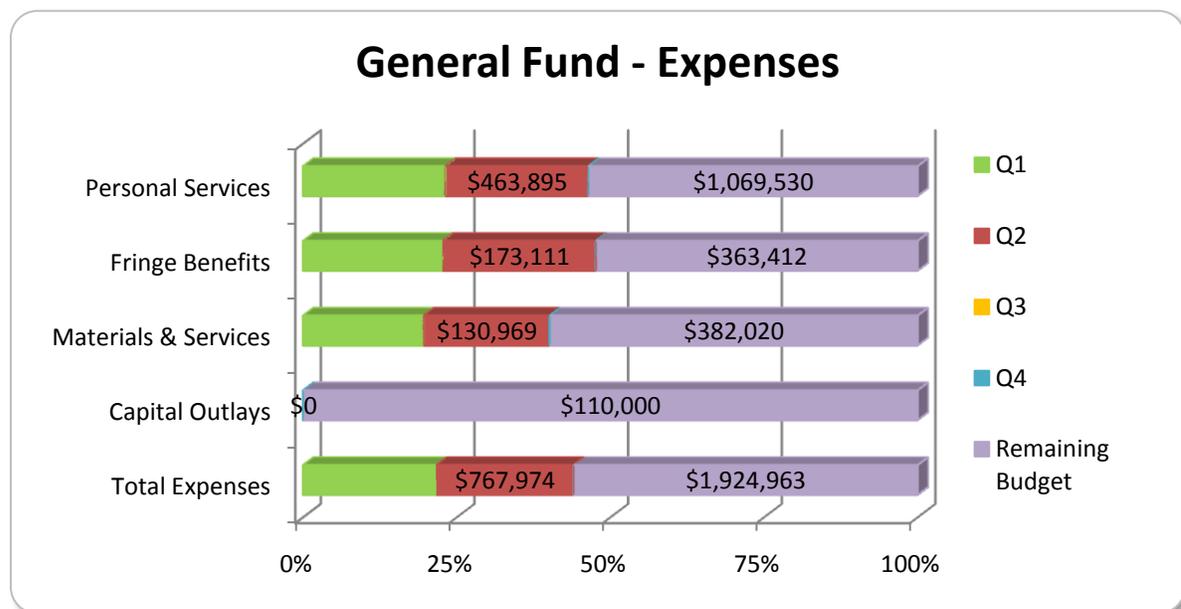
* Current year total represents revised budget.

- Second quarter revenues of **\$50,762** represent **14.9%** of the budgeted amount for the year. YTD revenues of **\$147,695** represent **43.3%** of the budgeted amount for the year.
- In Service Fees and Charges, Out of County Autopsies are lower than anticipated through the 1st half of 2011 due to other counties reducing their cost by not sending out as many autopsies. OMB will continue to review this each month to see if the revenue continues to decline.

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 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$747,622	\$762,254	\$836,839	\$1,264,783	\$1,509,876	\$3,611,498
Current Year Actuals	\$745,371	\$767,974			\$1,513,345	\$3,438,308

* Current year total represents revised budget.

- Second quarter expenditures of **\$767,974** represent **22.3%** of the budgeted amount for the year. YTD expenditures of **\$1,513,345** represent **44.0%** 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.
- In Capital Outlays, the Coroner's Office is planning on purchasing lab equipment but these purchases may not happen until the 4th 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	\$463,895	100.7%
3rd Quarter	\$537,340		
4th Quarter	\$537,340		
Total	\$1,995,833	\$926,303	46.4%

- Personal Services expenditures currently exceed budget. The twelve pay periods through the 2nd quarter represent 46.2% of the 2011 pay periods. The overage in personal services in the 1st and 2nd quarters is due to overtime. If this trend continues, a transfer of appropriations from other budget categories or supplemental appropriations may 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.