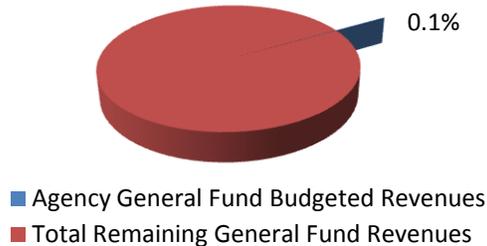
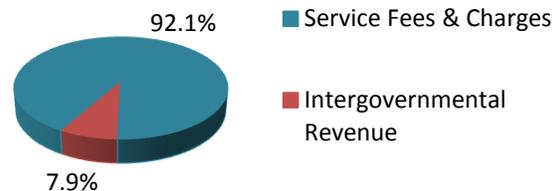


General Fund Analysis

Share of Total County Revenue

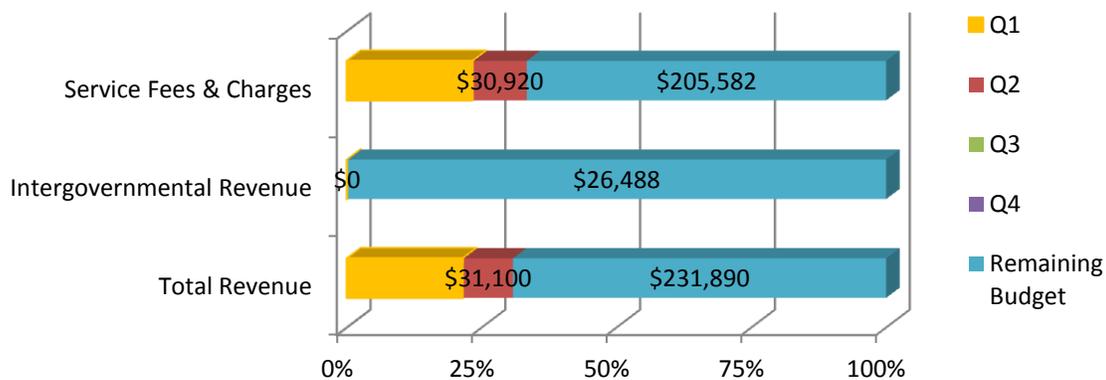


Agency Budgeted Revenues By Source



- The General Fund revenue for the Coroner's Office is estimated to be **\$334,968** for 2012, 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.

General Fund - Revenue

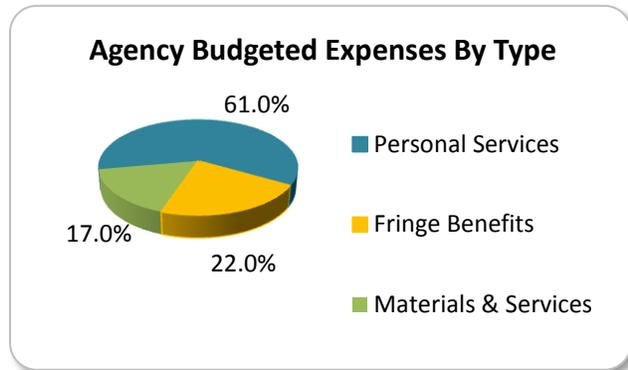
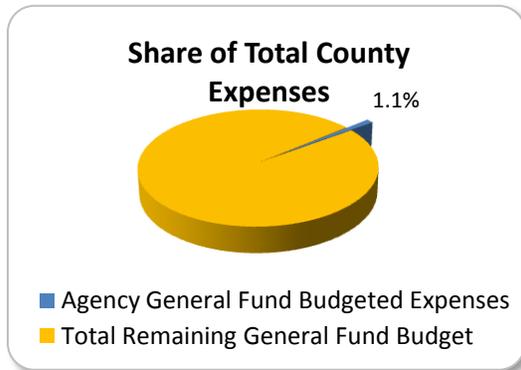


	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$96,933	\$50,762	\$79,624	\$106,327	\$147,695	\$333,646
Current Year Actuals	\$71,978	\$31,100			\$103,078	\$334,968

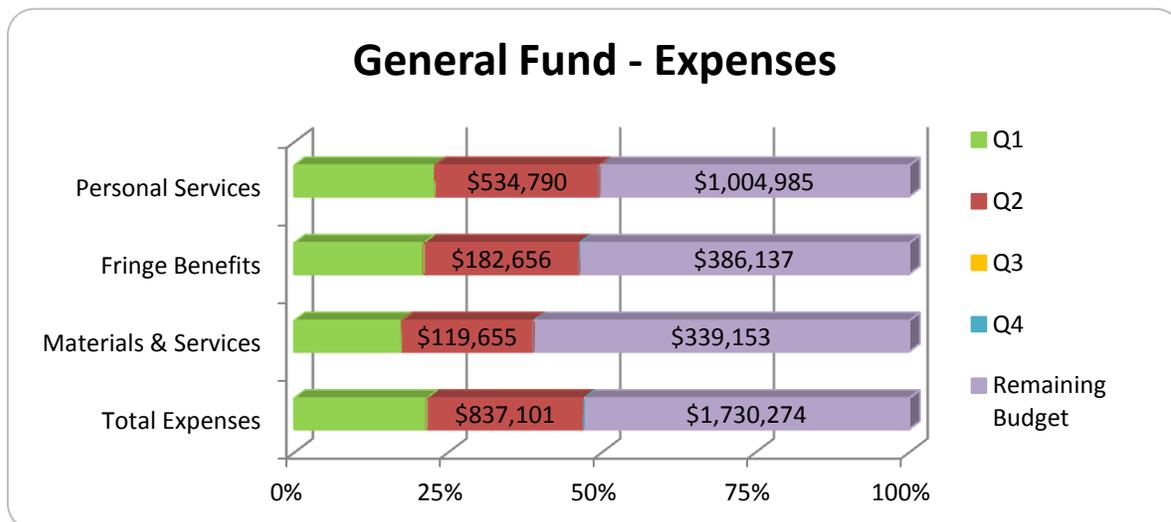
* Current year total represents revised budget.

- Second quarter revenues of **\$31,100** represent **9.3%** of the budgeted amount for the year. YTD revenues of **\$103,078** represent **30.8%** of the budgeted amount for the year.
- Service Fees & Charges includes revenue from out-of-county autopsies. In the 2nd quarter, 9.3% of budgeted revenues were received; this is due to a delay in payments from other counties for out-of-county autopsies. The Coroner's office received payment for a number of out-of-county autopsies that occurred during the second quarter at the beginning of July that will show up on the 3rd quarter revenue report. OMB will continue to monitor this revenue.
- Intergovernmental Revenues appear to be below budget as of the 2nd quarter due to no training for pathologist and toxicologist having been expended as of yet, which are reimbursed from a state grant. The majority of the reimbursable trainings will occur in the 3rd and 4th quarters.

General Fund Analysis



- The General Fund expenditures for the Coroner's Office are estimated to be **\$3,271,861** for 2012, 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	\$745,371	\$767,974	\$902,160	\$958,063	\$1,513,345	\$3,373,568
Current Year Actuals	\$704,486	\$837,101			\$1,541,587	\$3,271,861

* Current year total represents revised budget.

- Second quarter expenditures of **\$837,101** represent 25.6% of the budgeted amount for the year. YTD expenditures of **\$1,541,587** represent 47.1% of the budgeted amount for the year.
- Materials and Services appear to be below budget as of the 2nd quarter 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.

General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$460,605	\$456,179	99.0%
2nd quarter	\$537,372	\$534,790	99.5%
3rd Quarter	\$460,605		
4th Quarter	\$537,372		
Total	\$1,995,954	\$990,969	49.6%

- There were thirteen pay periods as of the 2nd quarter, which would equate to 50.0% of budget. There were no significant variances in Personal Service expenditures during this quarter.

Budget Corrective Items

Approved

- Resolution No. 0411-12 authorized a General Fund transfer of appropriations from the Commissioners' Reserves in the amount of \$802,520 to various County offices for a 1% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Coroner was \$16,458.

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.