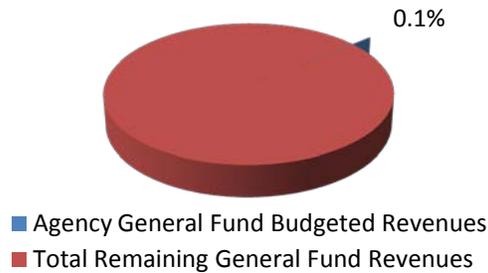
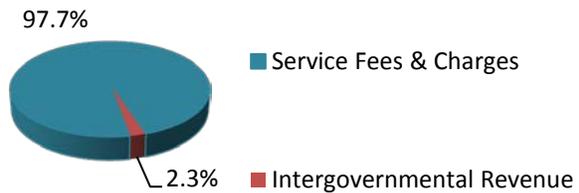


## General Fund Analysis

**Share of Total County Revenue**

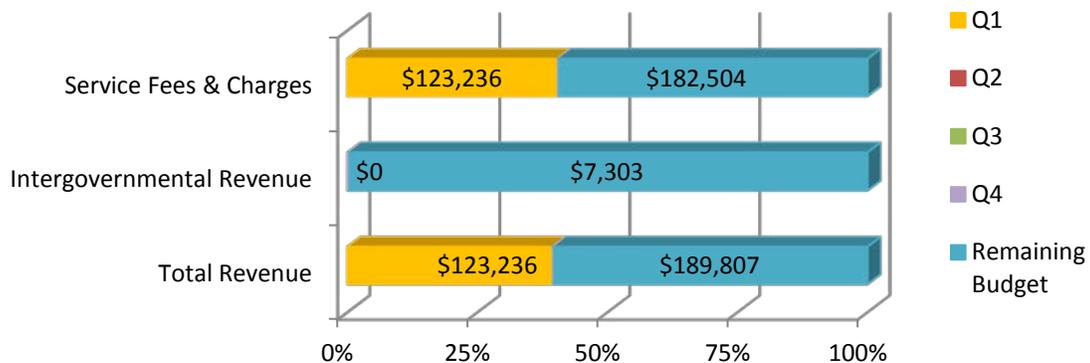


**Agency Budgeted Revenues By Source**



- The General Fund revenue for the Coroner’s Office is estimated to be **\$313,043** for 2013, 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 chargebacks for out-of-county autopsies.

## General Fund - Revenue

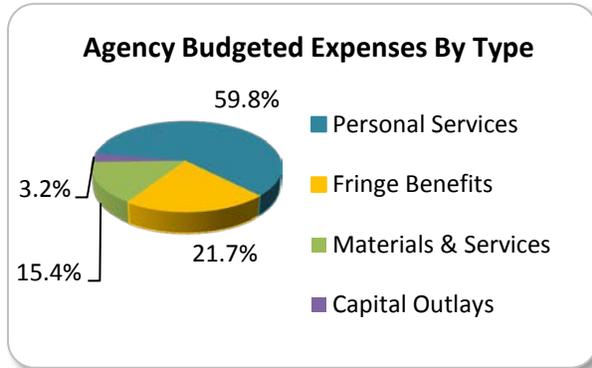
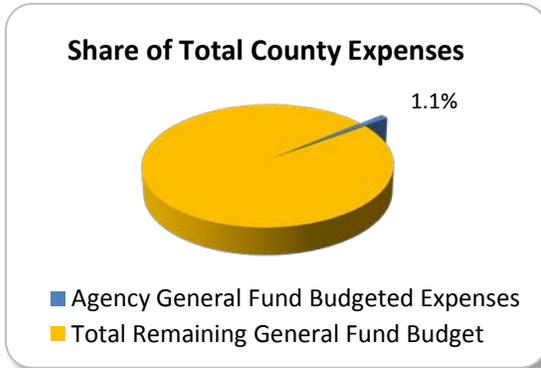


	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$71,978	\$31,100	\$80,580	\$113,193	\$71,978	\$296,851
Current Year Actuals	\$123,236				\$123,236	\$313,043

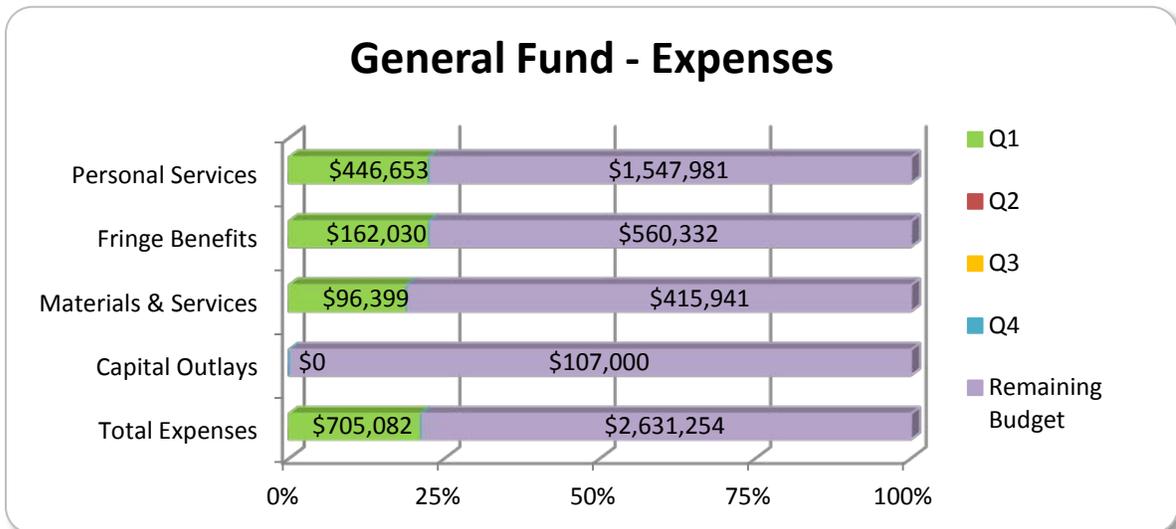
\* Current year total represents revised budget.

- First quarter revenues of **\$123,236** represent 39.4% of the budgeted amount for the year.
- Service Fees & Charges includes revenue from out-of-county autopsies. In the 1<sup>st</sup> quarter, 39.4% of budget was received; this is 15.8% higher than the 1<sup>st</sup> quarter of 2012. This increase in revenue is due to the reimbursement of out-of-county autopsies from the 4<sup>th</sup> quarter of 2012 being received in January 2013.
- Intergovernmental Revenue is related to a state grant which reimburses the Coroner’s Office for pathologist and toxicologist training. No revenue was received in the 1<sup>st</sup> quarter since there were no expenditures for training. The majority of the reimbursable trainings will occur in the 3<sup>rd</sup> and 4<sup>th</sup> quarters.

## General Fund Analysis



- The General Fund expenditures for the Coroner's Office are estimated to be \$3,336,336 for 2013, 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	\$704,486	\$837,101	\$711,596	\$966,441	\$704,486	\$3,219,624
Current Year Actuals	\$705,082				\$705,082	\$3,336,336

\* Current year total represents revised budget.

- First quarter expenditures of \$705,082 represent 21.1% of the budgeted amount for the year.
- Materials and Services appear to be below budget projections for the 1<sup>st</sup> 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.
- The budget within Capital Outlays is for the purchase of a Mass Spectrometer, which should be obtained by the 2<sup>nd</sup> or 3<sup>rd</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	\$460,300	\$446,653	97.0%
2nd quarter	\$537,017		
3rd Quarter	\$460,300		
4th Quarter	\$537,017		
<b>Total</b>	<b>\$1,994,634</b>	<b>\$446,653</b>	<b>22.4%</b>

- There were six pay periods through the end of the 1<sup>st</sup> quarter, which would equate to 23.1% of budget. Based on the expenditures from the 1<sup>st</sup> quarter, Personal Services for the Coroner's Office are on target with the budgeted amount.

### Budget Corrective Items

#### Approved

- Resolution No. 0031-13 authorized a General Fund transfer of appropriations from the Commissioners' Reserves in the amount of \$1,219,297 to various County offices for a 1.5% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Coroner's Office was \$24,565.

#### 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.