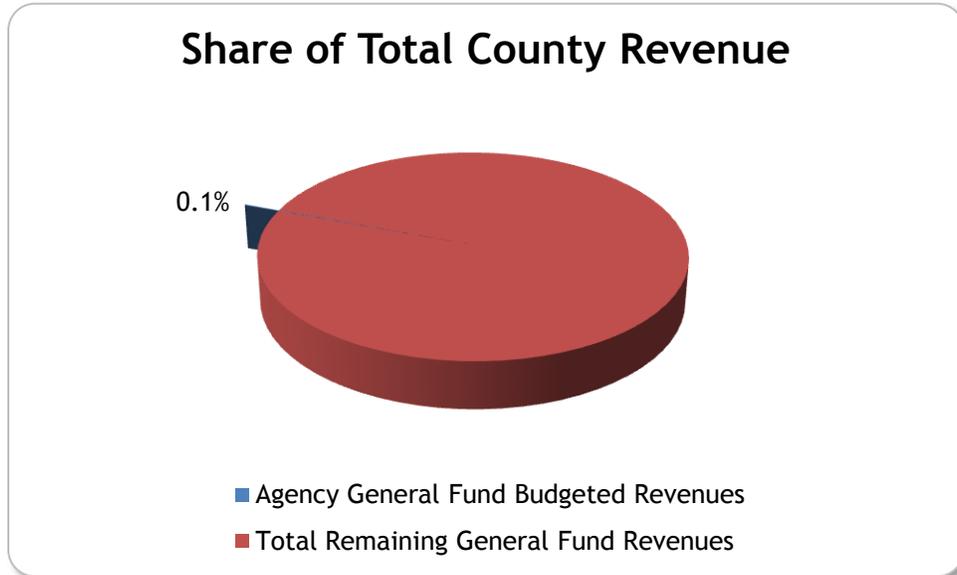
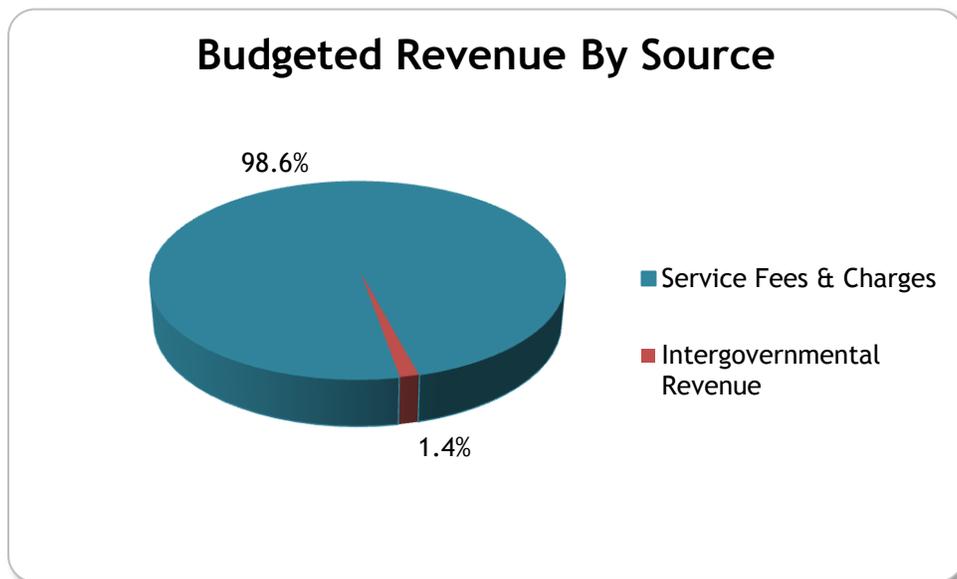


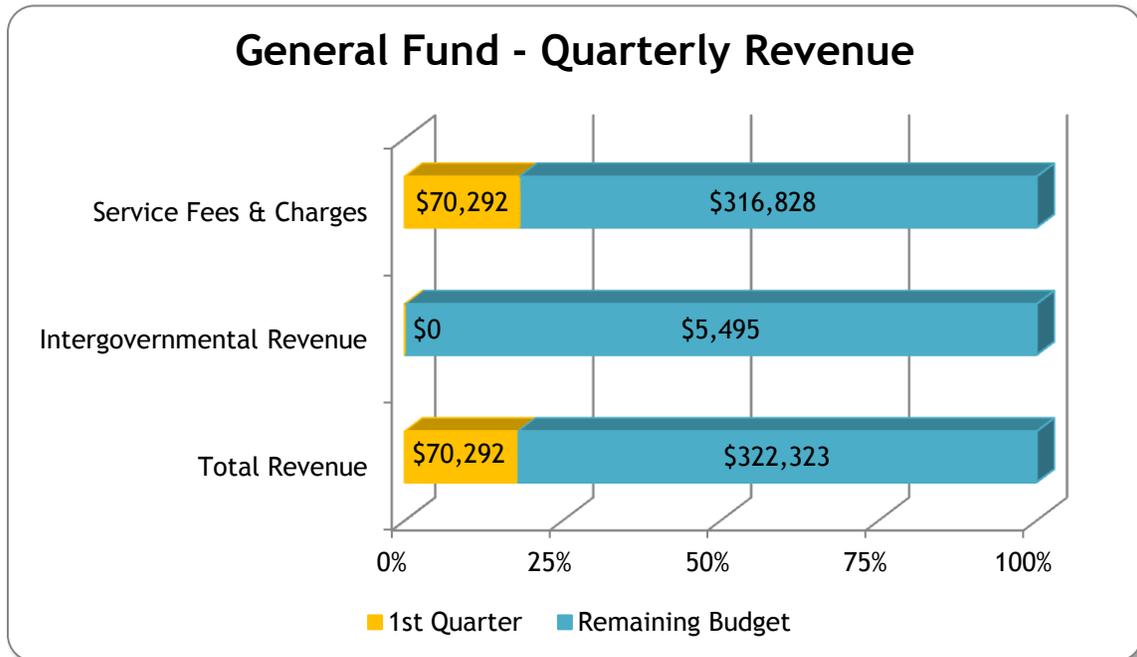
General Fund - Revenue Analysis



- The General Fund revenue for the Coroner's Office is estimated to be **\$392,614** for 2014, 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 charge backs for out-of-county autopsies.



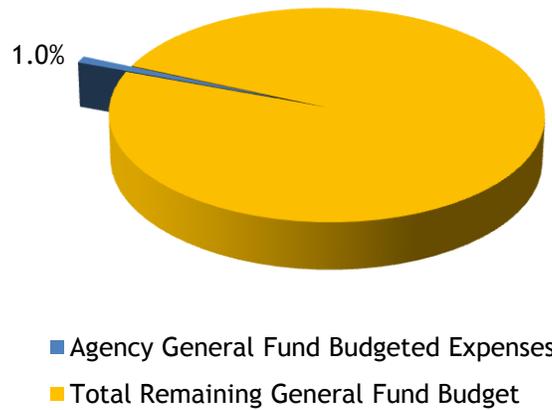
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$123,236	\$104,309	\$82,297	\$97,192	\$123,236	\$407,034
Current Year	\$70,292				\$70,292	\$392,614

**Current year total represents revised budget.*

- First quarter revenue of **\$70,292** represents **17.9%** of the budgeted amount for the year. YTD revenue of **\$70,292** represents **17.9%** of the budgeted amount for the year.
- Service Fees & Charges for out of county autopsies are historically low in the 1st quarter. OMB will continue to monitor this revenue source, and will determine after the 3rd quarter if an adjustment to the revenue projection is needed.
- 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 1st quarter since there were no expenditures for training. The majority of the reimbursable trainings will occur in the 3rd and 4th quarters.

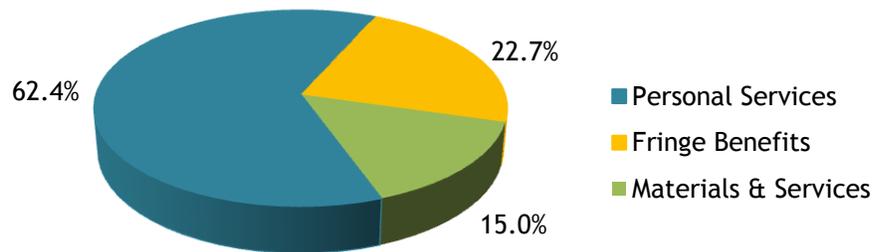
General Fund - Expenditure Analysis

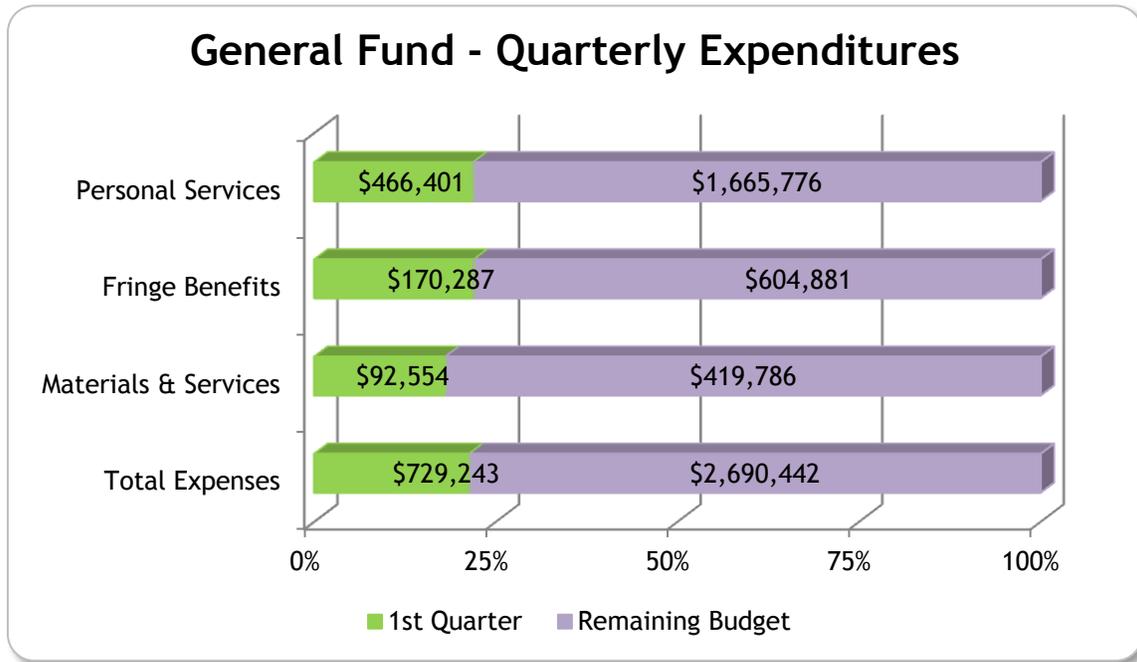
Share of Total County Expenditures



- The General Fund expenditures for the Coroner's Office are estimated to be **\$3,419,684** for 2014, which is **1.0%** of the total budgeted expenditures for the General Fund.

Budgeted Expenditures By Type





Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$705,081	\$891,883	\$712,404	\$944,581	\$705,081	\$3,253,949
Current Year	\$729,242				\$729,242	\$3,419,684

*Current year total represents revised budget.

- First quarter expenditures of **\$729,242** represent **21.3%** of the budgeted amount for the year. YTD expenditures of **\$729,242** represent **21.3%** of the budgeted amount for the year.
- Materials and Services appear to be below budget projections for the 1st 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 - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$492,041	\$466,401	94.8%
2 nd Quarter	\$574,048		
3 rd Quarter	\$492,041		
4 th Quarter	\$574,048		
Total	\$2,132,177	\$466,401	21.9%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. Personal Services were lower than anticipated in the Coroner's Office due to 4.5 positions that were vacant at the end of the quarter.

General Fund - Budget Corrective Items - Approved

- Resolution No. 0039-14 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$1,653,201 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Coroner's Office was \$33,509.

General Fund - Budget Corrective Items - Pending

- The Coroner's Office has one item pending for the purchase of an Immunoassay Analyzer in the amount of \$75,000. This item was recommended in the 2014 budget, but is pending approval until after the 1st quarter review