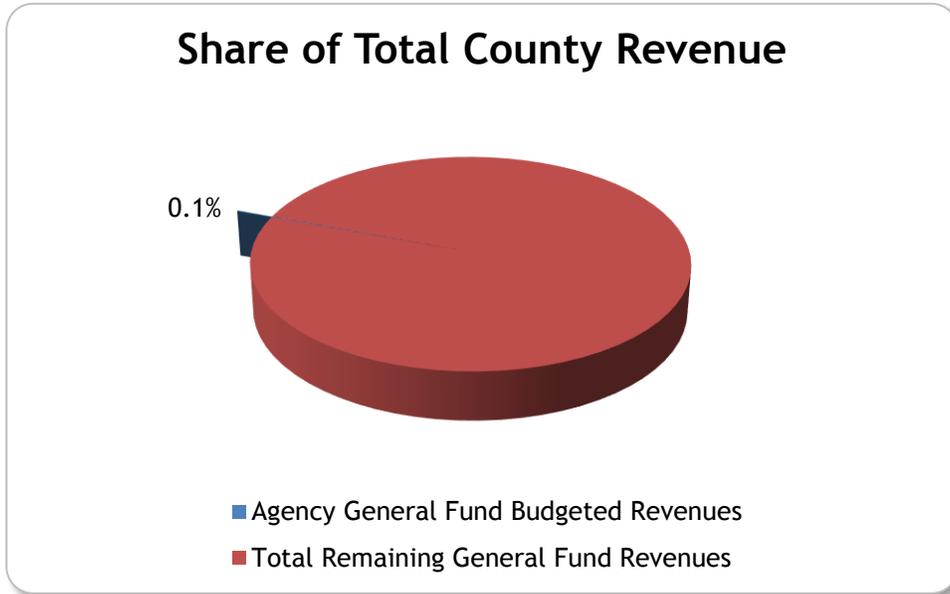
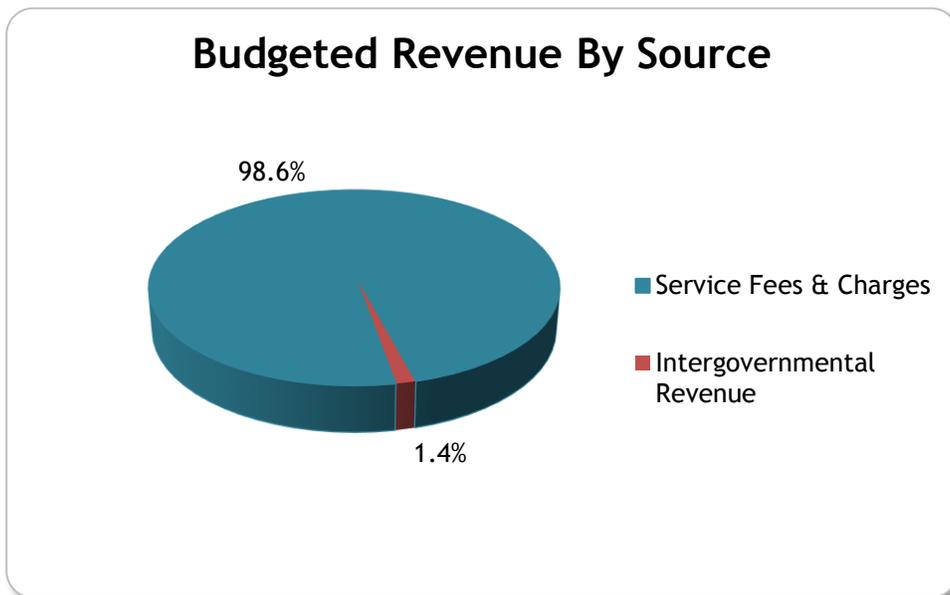


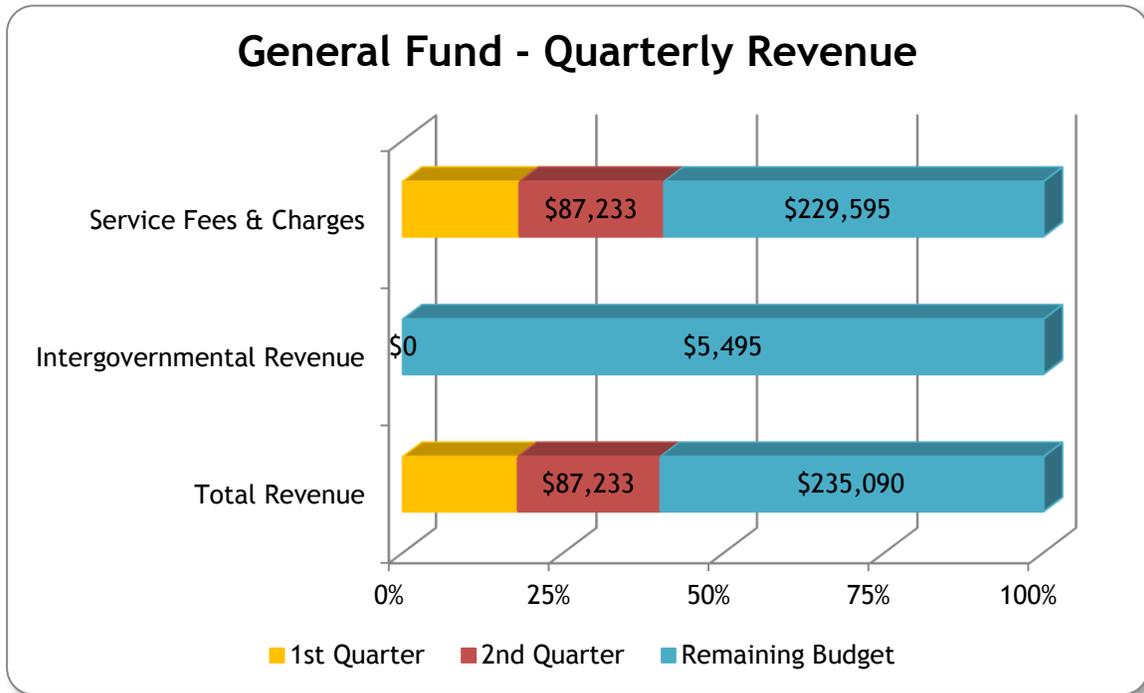
General Fund - Revenue Analysis



- 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.



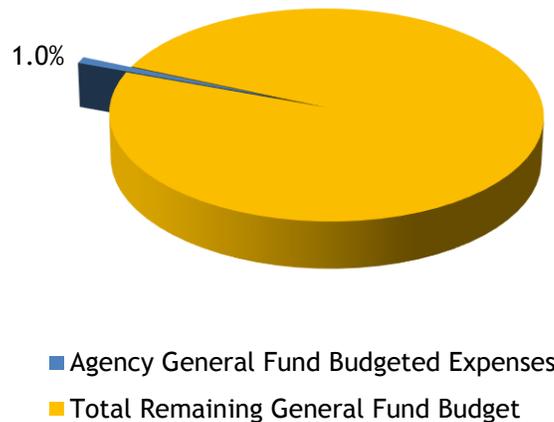
Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$123,236	\$104,309	\$82,297	\$97,192	\$227,545	\$407,034
Current Year	\$70,292	\$87,232			\$157,524	\$392,614

*\*Current year total represents revised budget.*

- Second quarter revenue of **\$87,232** represents **22.2%** of the budgeted amount for the year. YTD revenue of **\$157,524** represents **40.1%** of the budgeted amount for the year.
- Service Fees & Charges for out-of-county autopsies were higher than anticipated in the 1<sup>st</sup> and 2<sup>nd</sup> quarter of 2013 due to payments from 2012 being received in 2013. The revenue received in the first half of 2014 is in line with what the Coroner's Office has received in the past. OMB will continue to monitor this revenue source, and will determine after the 3<sup>rd</sup> quarter if a revenue adjustment 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 2<sup>nd</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.

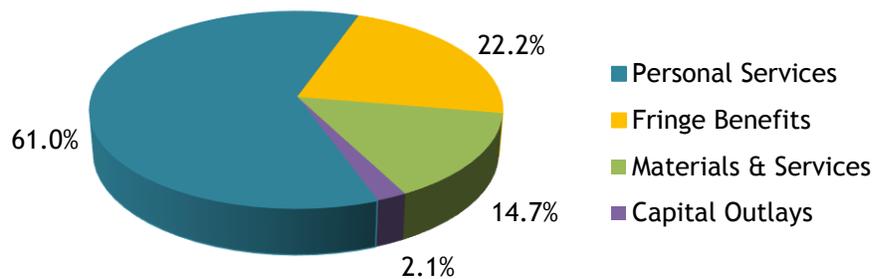
General Fund - Expenditure Analysis

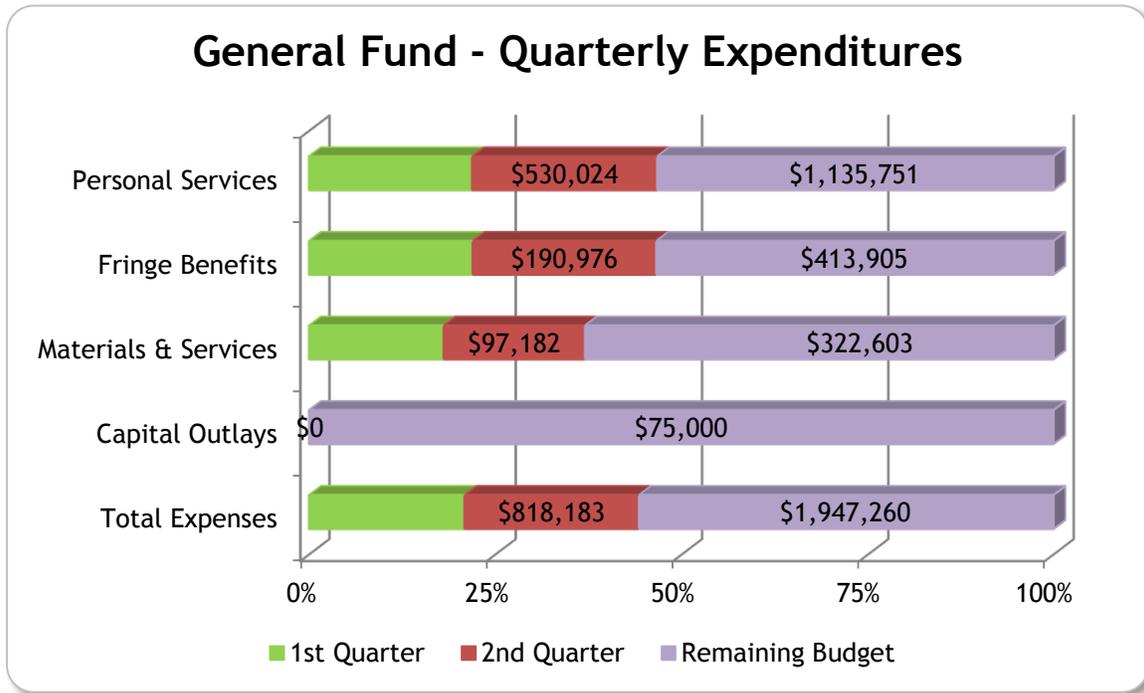
### Share of Total County Expenditures



- The General Fund expenditures for the Coroner's Office are estimated to be **\$3,494,684** for 2014, which is **1.0%** of the total budgeted expenditures for the General Fund.

### Budgeted Expenditures By Type





Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$705,081	\$891,883	\$712,404	\$944,581	\$1,596,964	\$3,253,949
Current Year	\$729,242	\$818,183			\$1,547,425	\$3,494,684

\*Current year total represents revised budget.

- Second quarter expenditures of **\$818,183** represent **23.4%** of the budgeted amount for the year. YTD expenditures of **\$1,547,425** represent **44.3%** of the budgeted amount for the year.
- Materials and Services appear to be below budget 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.
- Capital Outlays are for the purchase of an Immunoassay Analyzer in the amount of \$75,000. The purchase of this equipment should be completed in the 4<sup>th</sup> quarter.

### General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$492,041	\$466,401	94.8%
2 <sup>nd</sup> Quarter	\$574,048	\$530,024	92.3%
3 <sup>rd</sup> Quarter	\$492,041		
4 <sup>th</sup> Quarter	\$574,048		
<b>Total</b>	<b>\$2,132,177</b>	<b>\$996,425</b>	<b>46.7%</b>

- There were thirteen pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of the budgeted amount. The variance in Personal Services is due to a higher than anticipated number of vacancies. At the end of the 2<sup>nd</sup> quarter, there were five vacant positions (four full-time and one part-time) in the Coroner's Office.

### 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.
- Resolution No. 0362-14 authorized supplemental General Fund appropriations to various County offices relating to various projects and initiatives that were recommended in the 2014 budget, but approval was delayed until after the 1st quarter review. The Coroner's Office received a supplemental appropriation in the amount of \$75,000 for the purchase of an Immunoassay Analyzer.

### General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.