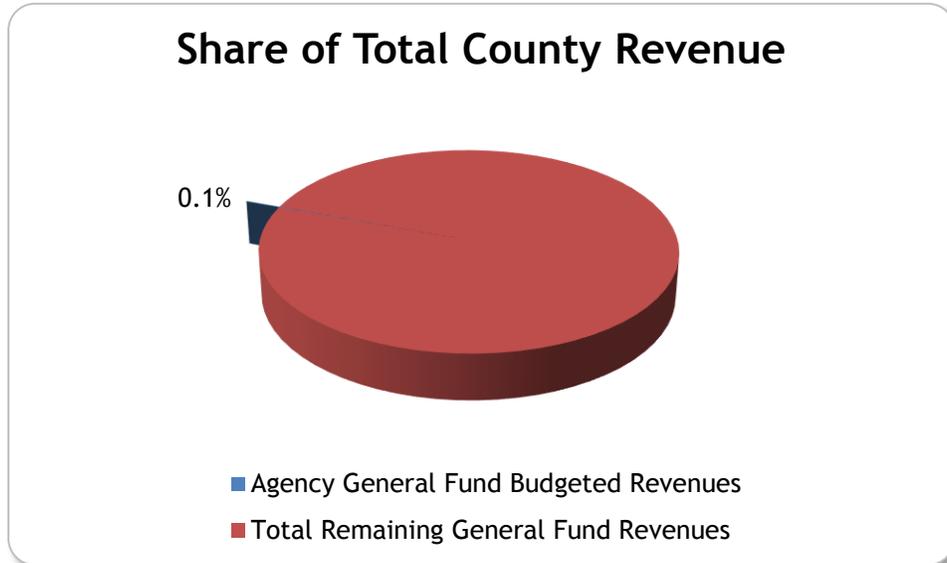
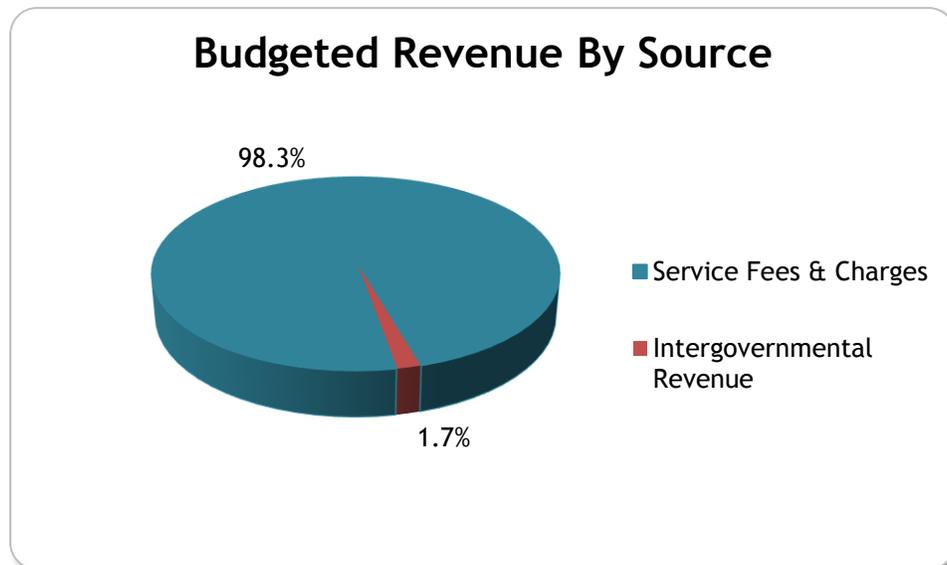


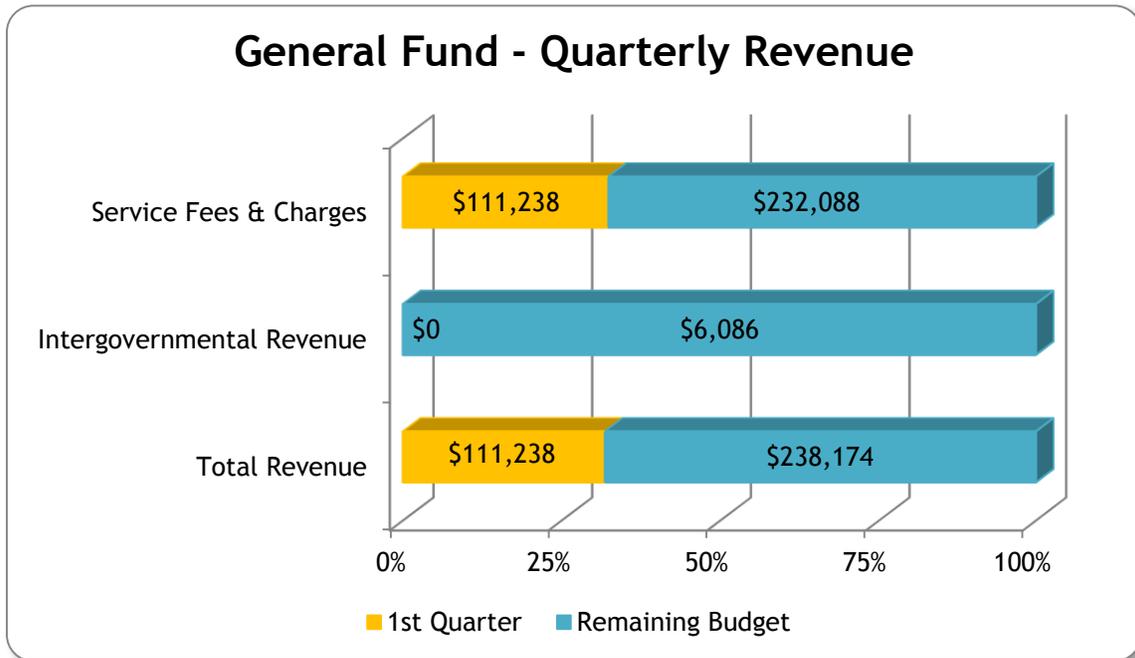
General Fund - Revenue Analysis



- The General Fund revenue for the Coroner's Office is estimated to be **\$349,412** for 2015, 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.



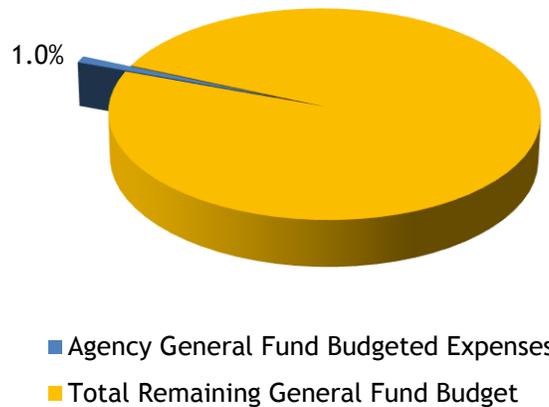
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$70,292	\$87,232	\$63,036	\$127,937	\$70,292	\$348,497
Current Year	\$111,238				\$111,238	\$349,412

**Current year total represents revised budget.*

- First quarter revenue of **\$111,238** represents **31.8%** of the budgeted amount for the year.
- Service Fees & Charges includes revenue from out-of-county autopsies. In the 1st quarter, 32.6% of budget was received; this is 63.2% higher than the 1st quarter of 2014. This increase in revenue is due to the reimbursement of out-of-county autopsies from the 4th quarter of 2014 being received in January 2015.
- 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.

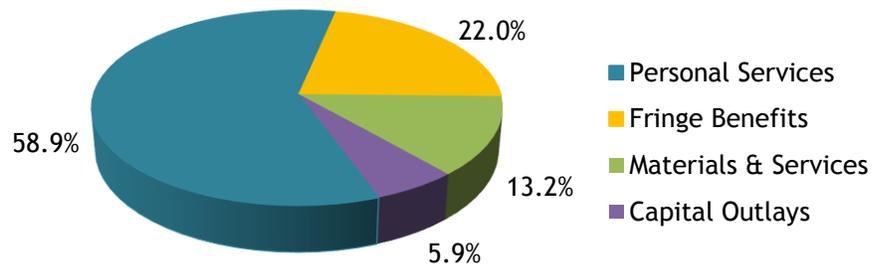
General Fund - Expenditure Analysis

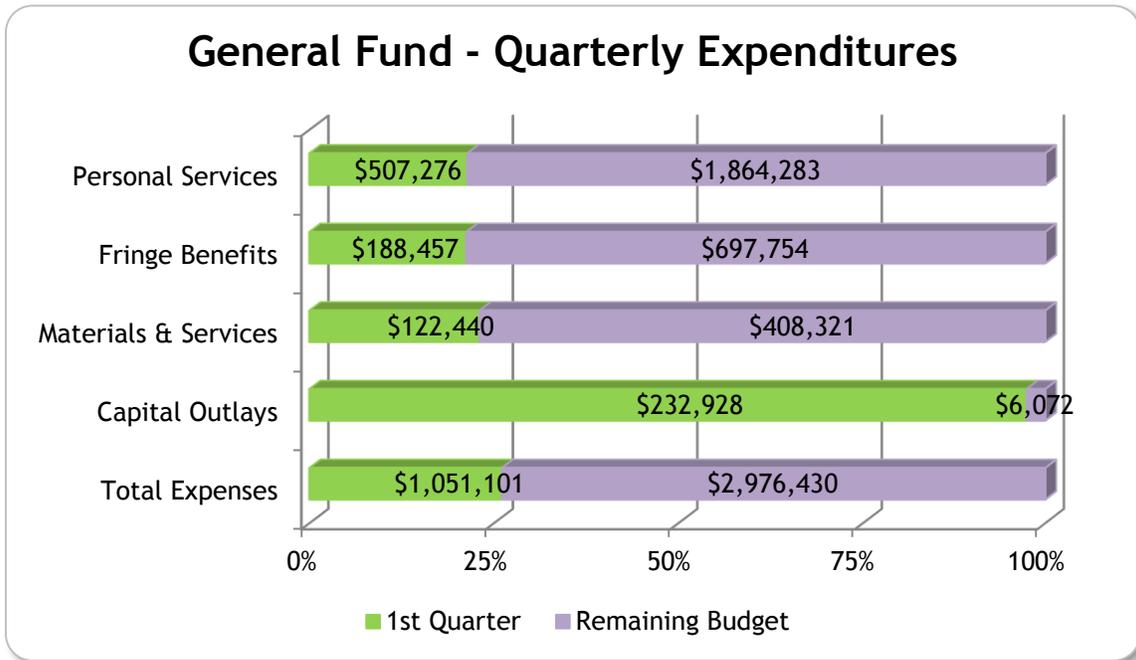
Share of Total County Expenditures



- The General Fund expenditures for the Coroner's Office are estimated to be **\$4,027,531** for 2015, 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	\$729,242	\$818,183	\$767,359	\$1,085,152	\$729,242	\$3,399,936
Current Year	\$1,051,101				\$1,051,101	\$4,027,531

*Current year total represents revised budget.

- First quarter expenditures of **\$1,051,101** represent **26.1%** 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.
- Capital Outlays is related to the purchase of a replacement Liquid Chromatography Tandem Mass Spectrometer that occurred during the 1st quarter.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$547,283	\$507,275	92.7%
2 nd Quarter	\$638,497		
3 rd Quarter	\$547,283		
4 th Quarter	\$638,497		
Total	\$2,371,559	\$507,275	21.4%

- 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. 0037-15 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$1,700,488 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 \$35,890.

General Fund - Budget Corrective Items - Pending

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