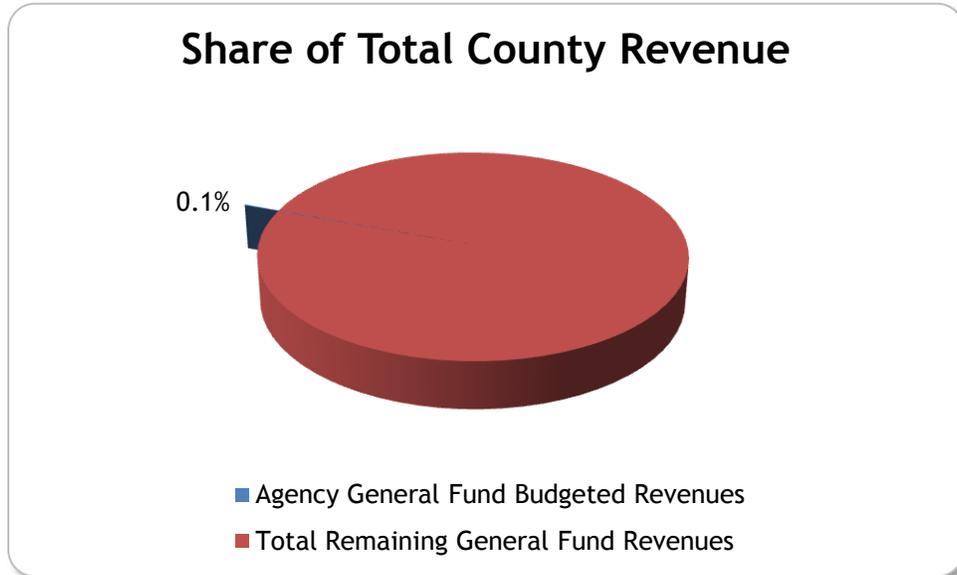
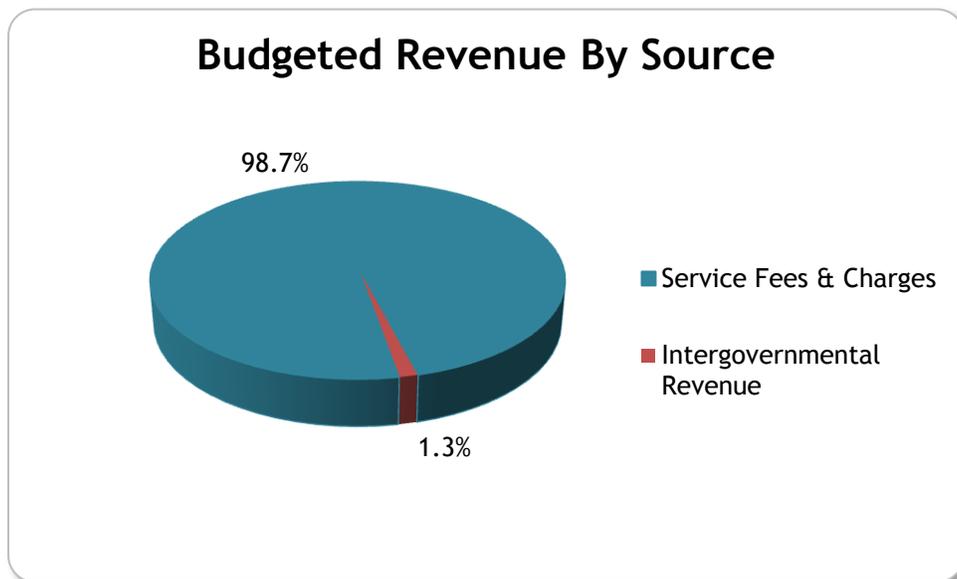


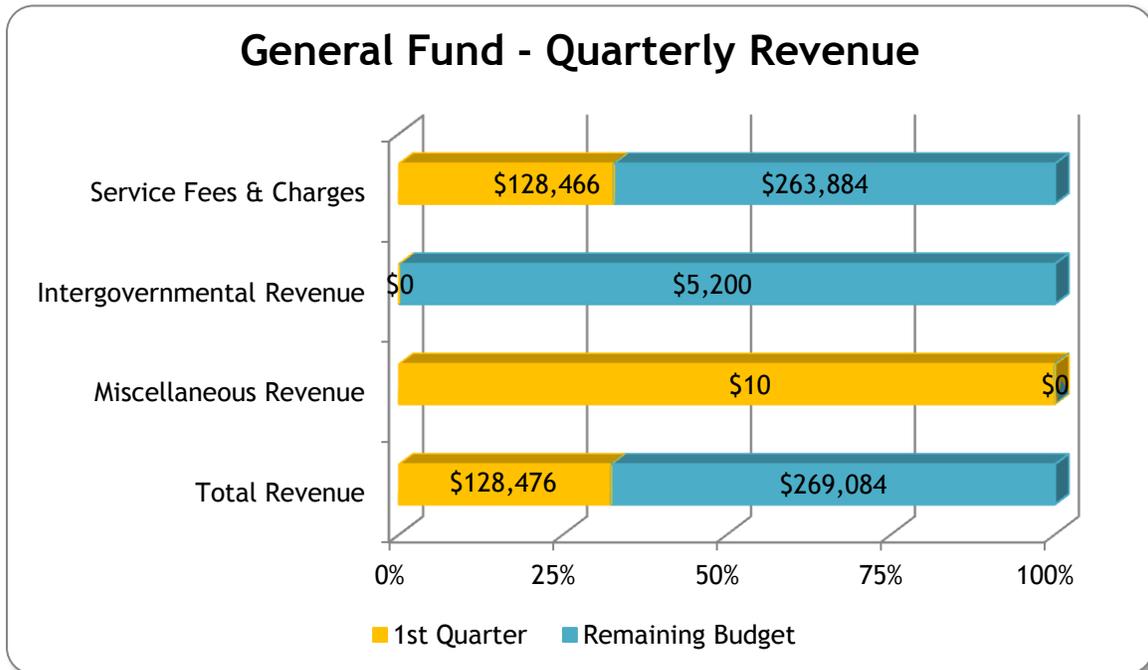
General Fund - Revenue Analysis



- The General Fund revenue for the Coroner's Office is estimated to be **\$397,550** for 2016, 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.

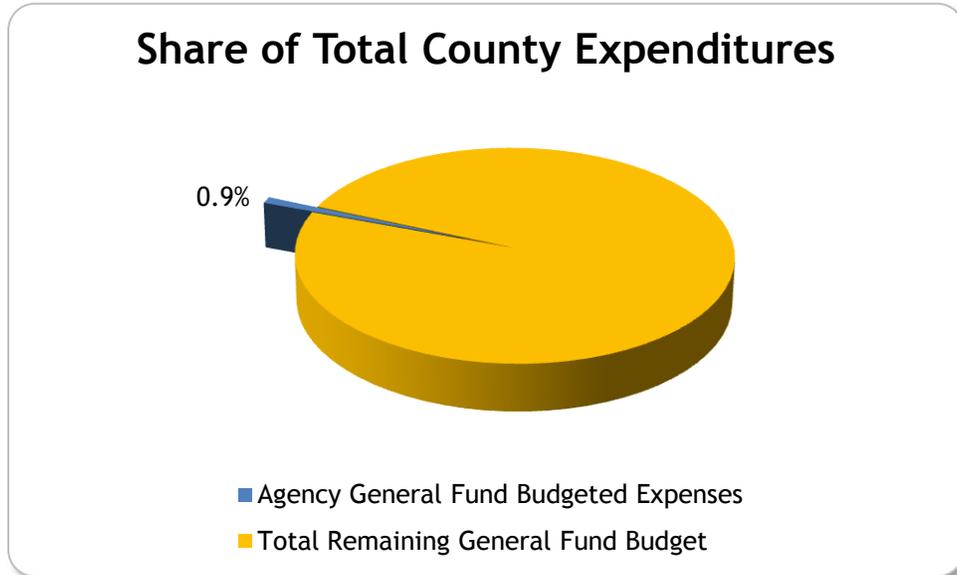


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$111,238	\$66,302	\$115,604	\$142,662	\$111,238	\$435,806
Current Year	\$128,476				\$128,476	\$397,550

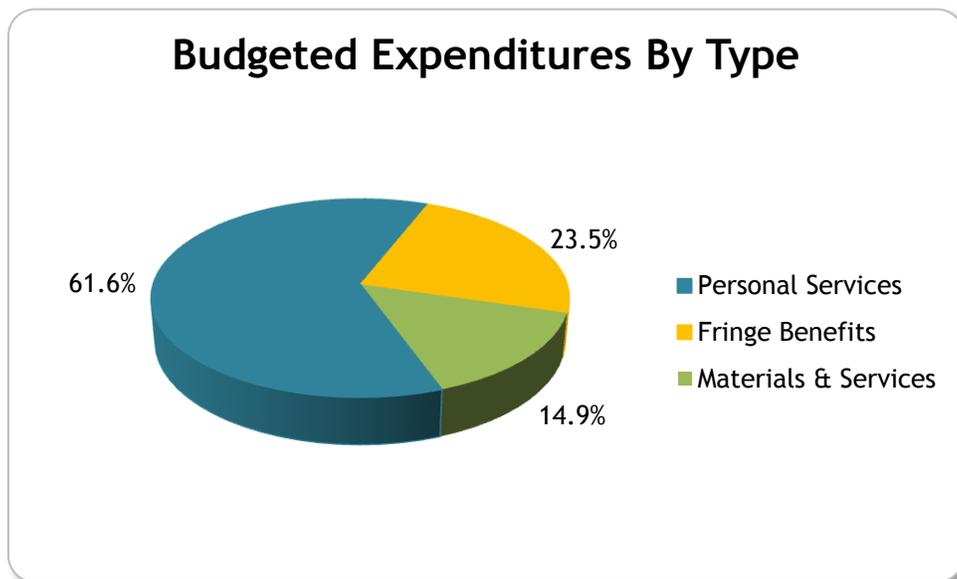
\*Current year total represents revised budget.

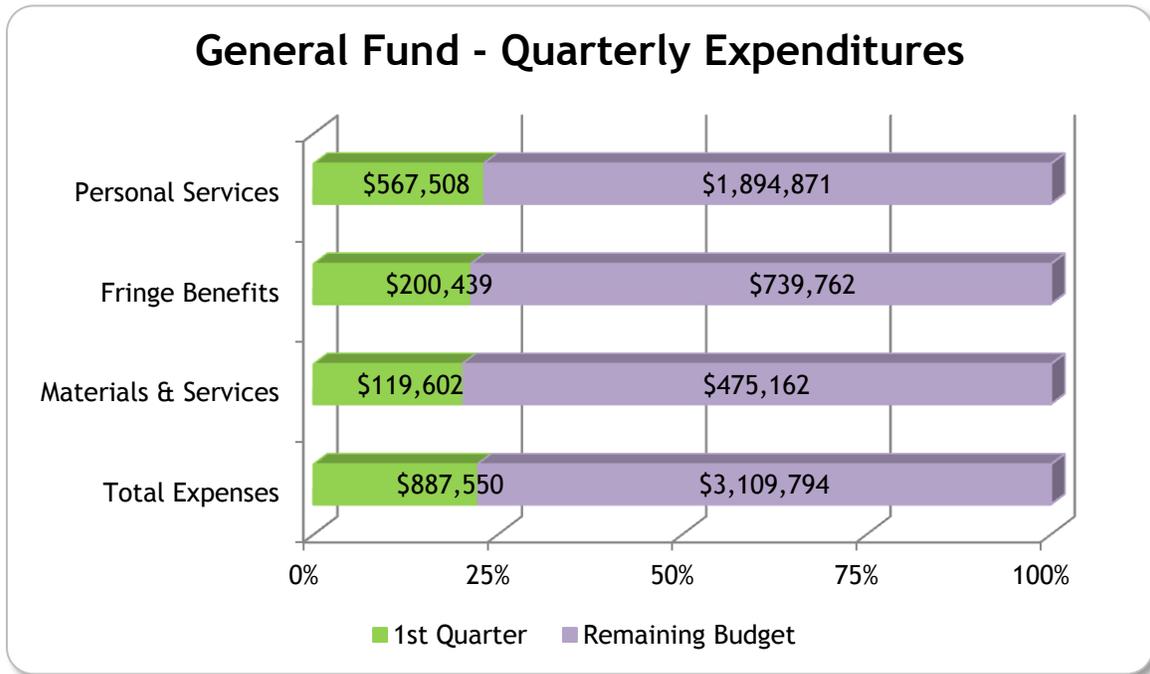
- First quarter revenue of **\$128,476** represents **32.3%** of the budgeted amount for the year.
- Service Fees & Charges includes revenue from out-of-county autopsies. In the 1<sup>st</sup> quarter, 32.7% of budget was received; this is \$17,228 or 15.5% greater than the 1<sup>st</sup> quarter of 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 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.
- Miscellaneous Revenue is attributed to the reimbursement of jury duty pay.

General Fund - Expenditure Analysis



- The General Fund expenditures for the Coroner's Office are estimated to be **\$3,997,344** for 2016, which is **1.0%** of the total budgeted expenditures for the General Fund.





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	\$1,051,101	\$943,373	\$901,839	\$1,049,344	\$1,051,101	\$3,945,657
Current Year	\$887,550				\$887,550	\$3,997,344

*\*Current year total represents revised budget.*

- First quarter expenditures of **\$887,550** represent **22.2%** of the budgeted amount for the year.
- The decrease of \$163,551 or 15.5% from the prior year is primarily attributed to a one-time expenditure in 2015 for the purchase of a Mass Spectrometer.
- 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.

### General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$568,241	\$567,508	99.9%
2 <sup>nd</sup> Quarter	\$662,948		
3 <sup>rd</sup> Quarter	\$662,948		
4 <sup>th</sup> Quarter	\$568,241		
<b>Total</b>	<b>\$2,462,379</b>	<b>\$567,508</b>	<b>23.0%</b>

- There were six pay periods through the end of the 1<sup>st</sup> quarter, which would equate to 23.1% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1<sup>st</sup> quarter.

### General Fund - Budget Corrective Items - Approved

- Resolution No. 0042-16 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$2,414,821 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 \$41,042.

### General Fund - Budget Corrective Items - Pending

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