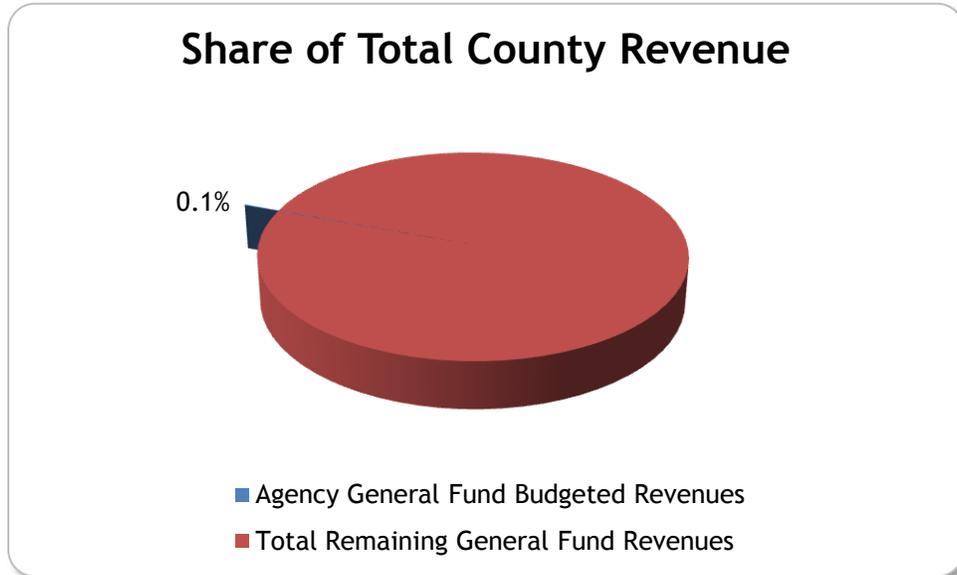
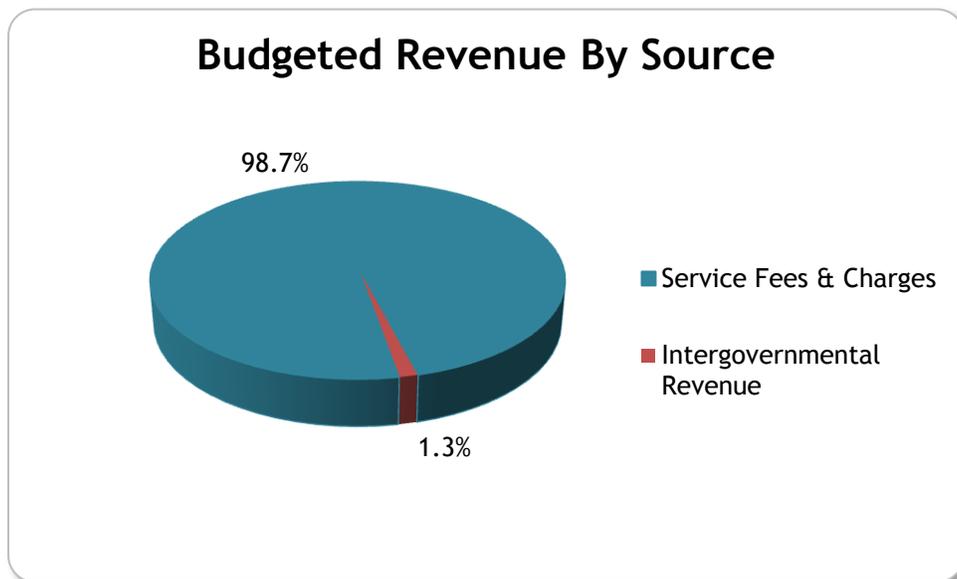


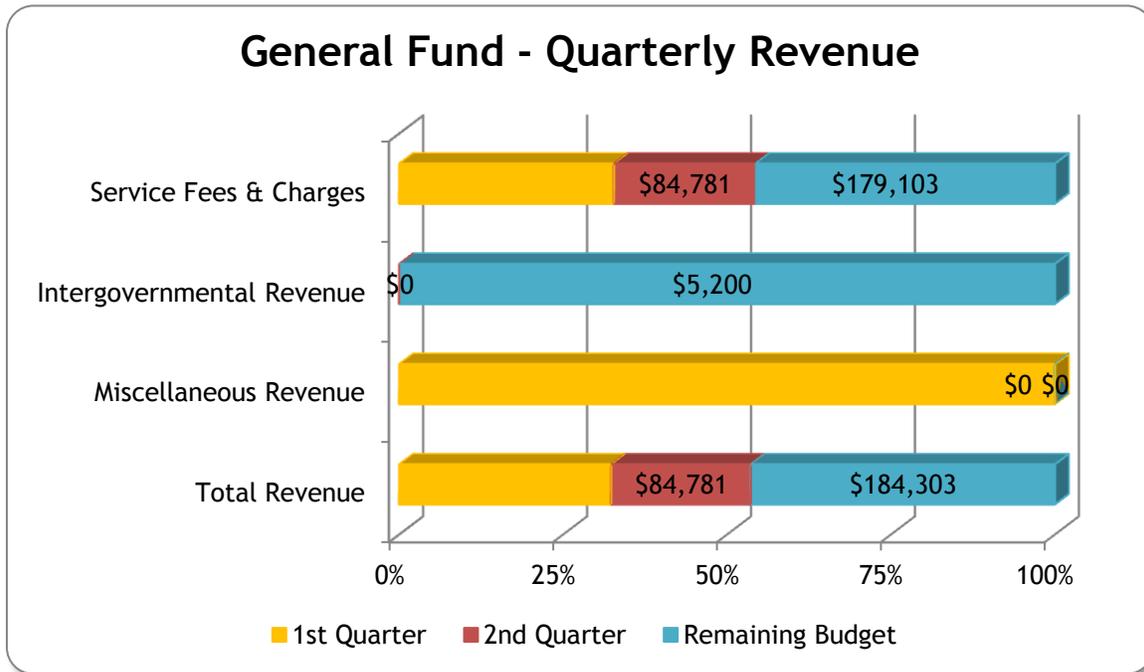
General Fund - Revenue Analysis



- 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.

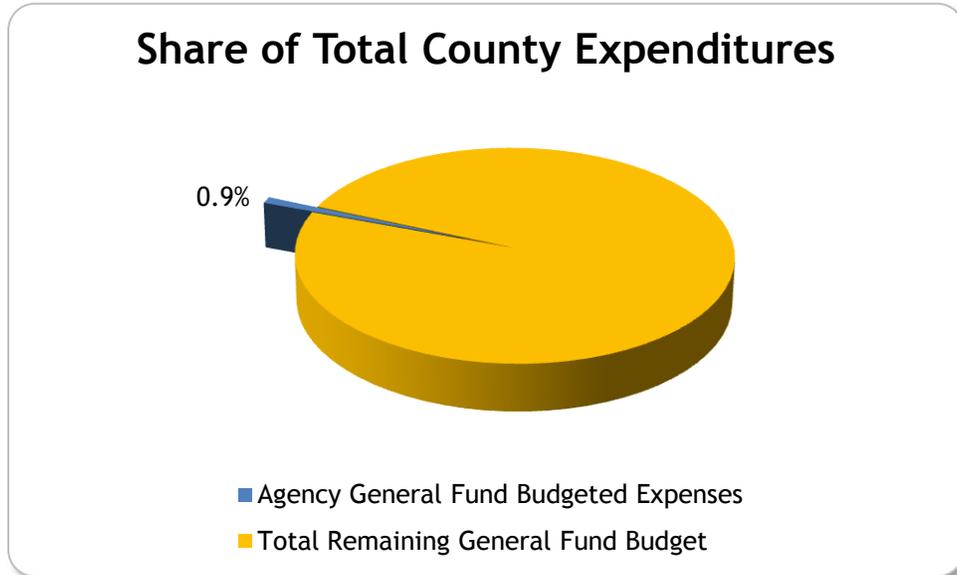


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$111,238	\$66,302	\$115,605	\$142,662	\$177,540	\$435,807
Current Year	\$128,476	\$84,781			\$213,257	\$397,550

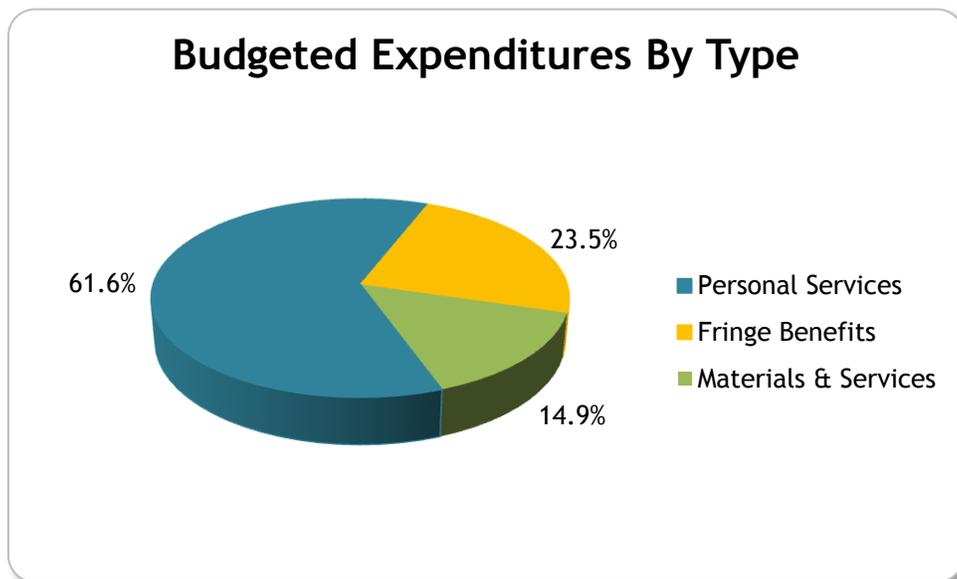
*\*Current year total represents revised budget.*

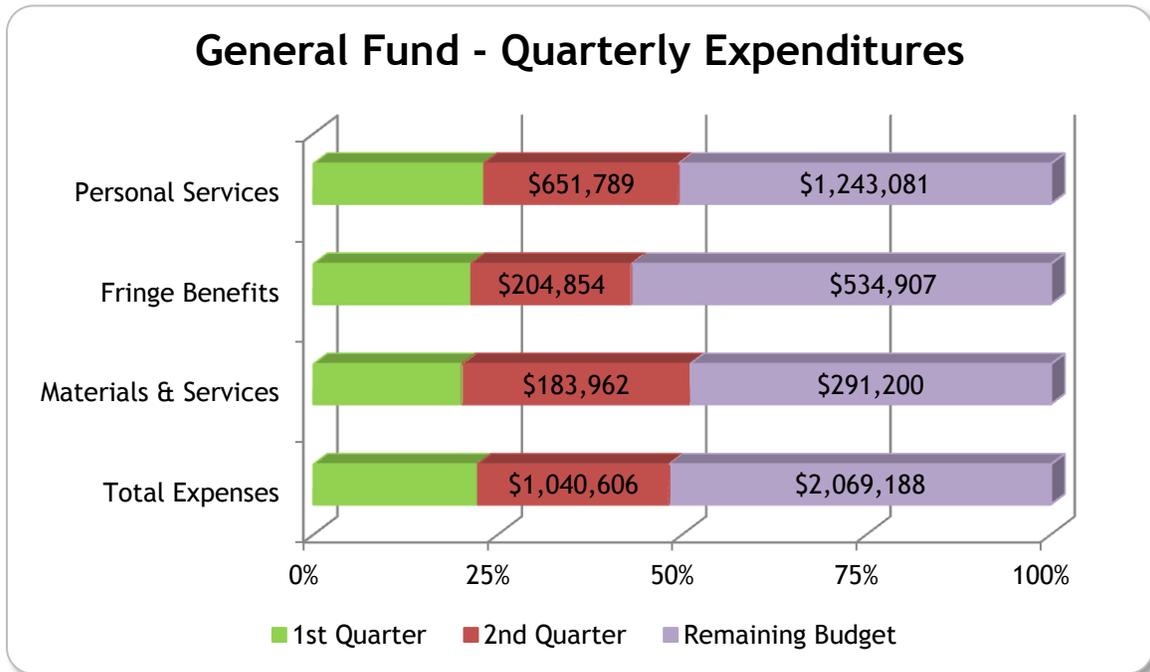
- Second quarter revenue of **\$84,781** represents **21.3%** of the budgeted amount for the year. YTD revenue of **\$213,257** represents **53.6%** of the budgeted amount for the year.
- Service Fees & Charges includes revenue from out-of-county autopsies. Through the 2<sup>nd</sup> quarter, 54.1% of budget was received; this is \$35,707 or 16.7% greater through the same period in 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 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.
- Miscellaneous Revenue is attributed to the reimbursement of jury duty pay, which was received in the 1<sup>st</sup> quarter.

General Fund - Expenditure Analysis



- The General Fund expenditures for the Coroner's Office are estimated to be **\$3,997,344** for 2016, which is **0.9%** 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	\$943,372	\$901,840	\$1,049,344	\$1,994,473	\$3,945,657
Current Year	\$887,550	\$1,040,606			\$1,928,156	\$3,997,344

*\*Current year total represents revised budget.*

- Second quarter expenditures of **\$1,040,606** represent **26.0%** of the budgeted amount for the year. YTD expenditures of **\$1,928,156** represent **48.2%** of the budgeted amount for the year.
- Materials and Services represent 51.0% of the budgeted amount for the year; through the end of the 2<sup>nd</sup> quarter. This is an increase of \$53,679 from 2015, which is 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	\$651,789	98.3%
3 <sup>rd</sup> Quarter	\$662,948		
4 <sup>th</sup> Quarter	\$568,241		
<b>Total</b>	<b>\$2,462,379</b>	<b>\$1,219,297</b>	<b>49.5%</b>

- There were thirteen pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1<sup>st</sup> or 2<sup>nd</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

- The Coroner's Office has requested the addition of a part-time pathologist position to help with the increase in autopsies. This will allow the Coroner's Office to maintain compliance with the standard number of autopsies per pathologist established by the National Association of Medical Examiners. Failure to maintain the standard could cause the Coroner's Office to lose the ability to conduct out-of- county autopsies and the associated revenue.