



Trust Funds

Funds established to account for assets held in a trustee capacity. George R. Linder Memorial Fund, Law Enforcement Officers' Retirement Fund, and Community Health Trust Fund are included as Trust Funds.

Summary: Trust Funds

Summary	2010-2011 Actual Exp/Rev	2011-2012 Original Budget	2011-2012 12 Month Estimate	2012-2013 Department Requested	2012-2013 Manager Recommended
▽ <i>Expenditures</i>					
Personnel	\$216,980	\$290,000	\$237,369	\$300,000	\$300,000
Operating	\$0	\$250	\$0	\$250	\$250
Transfers	\$4,561,808	\$6,123,499	\$6,123,499	\$3,950,000	\$4,071,851
Total Expenditures	\$4,778,788	\$6,413,749	\$6,360,868	\$4,250,250	\$4,372,101
▽ <i>Revenues</i>					
Intergovernmental	\$3,950,000	\$3,950,000	\$3,950,000	\$3,950,000	\$3,950,000
Contrib. & Donations	\$300,207	\$290,250	\$280,000	\$300,250	\$300,250
Investment Income	\$1,040,746	\$0	\$515,000	\$0	\$0
Service Charges	\$56,700	\$0	\$31,500	\$0	\$0
Other Fin. Sources	\$2,756,066	\$2,173,499	\$0	\$0	\$121,851
Total Revenues	\$8,103,719	\$6,413,749	\$4,776,500	\$4,250,250	\$4,372,101
Net Expenditures	(\$3,324,931)	\$0	\$1,584,368	\$0	\$0

GEORGE R. LINDER MEMORIAL FUND

PROGRAM DESCRIPTION

The George R. Linder Memorial Fund, a trust fund, was established during FY 1993-94 to receive donations in memory of the former Library Director. The private-purpose trust fund is used to account for resources legally held in trust for use of acquiring public speakers/lecturers for the Durham County Library and functions sponsored by the library. The fund also receives gift donations to purchase books in the honor of individuals. These funds shall carry forward each fiscal year until such funds are depleted.

Funds Center: 7007050000

Summary	2010-2011 Actual Exp/Rev	2011-2012 Original Budget	2011-2012 12 Month Estimate	2012-2013 Department Requested	2012-2013 Manager Recommended
▽ <i>Expenditures</i>					
Operating	\$0	\$250	\$0	\$250	\$250
Total Expenditures	\$0	\$250	\$0	\$250	\$250
▽ <i>Revenues</i>					
Contrib. & Donations	\$0	\$250	\$0	\$250	\$250
Investment Income	\$14	\$0	\$0	\$0	\$0
Total Revenues	\$14	\$250	\$0	\$250	\$250
Net Expenditures	(\$14)	\$0	\$0	\$0	\$0

LAW ENFORCEMENT OFFICERS TRUST FUND

PROGRAM DESCRIPTION

The Law Enforcement Officers Trust Fund was established in July 1987 for the purpose of providing full funding for the law enforcement officers' separation allowance mandated by the North Carolina General Assembly in July 1986. In addition to regular retirement benefits budgeted within the General Fund, the county also must pay a special monthly separation allowance to retired law enforcement officers who have completed 30 or more years of creditable service. This also includes those persons 55 years of age who have completed 5 or more years of creditable service. The annual allowance is 0.85% of base compensation at the time of retirement times the number of years of service. The officer is eligible to receive this benefit until age 62.

Fund: 7007700000

Summary	2010-2011 Actual Exp/Rev	2011-2012 Original Budget	2011-2012 12 Month Estimate	2012-2013 Department Requested	2012-2013 Manager Recommended
∇ <i>Expenditures</i>					
Personnel	\$216,980	\$290,000	\$237,369	\$300,000	\$300,000
Total Expenditures	\$216,980	\$290,000	\$237,369	\$300,000	\$300,000
∇ <i>Revenues</i>					
Contrib. & Donations	\$300,207	\$290,000	\$280,000	\$300,000	\$300,000
Investment Income	\$3,141	\$0	\$0	\$0	\$0
Total Revenues	\$303,347	\$290,000	\$280,000	\$300,000	\$300,000
Net Expenditures	(\$86,367)	\$0	(\$42,631)	\$0	\$0

COMMUNITY HEALTH TRUST FUND

PROGRAM DESCRIPTION

The Community Health Trust Fund was established in FY 1998-99 as a result of a lease agreement with Duke University Health System. Revenue from the trust fund must be used to support health-related programs. The original balance in the trust fund was \$23 million. Due to revisions in the lease agreement for Durham Regional Hospital, beginning in FY 2009-2010 Duke University Health System began paying Durham County \$3.95 million annually for health-related costs. It is projected that this fund will have a balance of \$13,941,940 at June 30, 2012. The exact figure will be reconciled and reported in the County's Comprehensive Annual Financial Report (CAFR). The county has identified \$3.95 million in health-related costs for FY 2011-12 in the General Fund.

For FY 2012-13, Community Health Trust Fund dollars are being used to support three health-related areas: Volunteer Fire Departments-Paramedic Services (VFD-Paramedic Services), Emergency Medical Services (EMS), and Public Health. The budgets for the VFD-Paramedic Services and EMS are detailed in the Public Safety section of this document.

County support of providing Public Health services in Durham County is budgeted at \$14,320,757 for FY 2012-13. Community Health Trust Fund dollars equal to \$1,944,270 will be used along with General Fund monies in the support of Public Health services.

A Community Health Trust Fund fund balance appropriation equal to \$121,851 will be made to the General Fund Public Health budget to fund three school health nurses in order to increase access to care by staffing an on-site school wellness clinic.

Department	Item	FY2011-12 Approved	FY2012-13 Recommended
VFD-Paramedic Services	Paramedic Services	\$1,549,955	\$976,521
EMS	EMS Services	\$673,226	\$1,151,060
Public Health	County support of Public Health Programs	\$1,726,819	\$1,944,270
Debt Service	Transfer	\$2,173,499	
TOTAL		\$6,123,499	\$4,071,851
	Funds from Duke University Health System (transferred to General Fund)	\$3,950,000	\$3,950,000
	Fund Balance Appropriation (transferred to Debt Service Fund* and General Fund**)	\$2,173,499*	\$121,851**
TOTAL		\$6,123,499	\$4,071,851
	\$1 million to debt service support of the Human Services Complex capital project and \$1,173,499 dedicated to the renovation of EMS Station 1 capital project.		
	**Home Health Agency sale proceeds transferred to PH		

Community Health Trust Fund

Funds Center: 7007080000

Summary	2010-2011 Actual Exp/Rev	2011-2012 Original Budget	2011-2012 12 Month Estimate	2012-2013 Department Requested	2012-2013 Manager Recommended
▽ <i>Expenditures</i>					
Transfers	\$4,561,808	\$6,123,499	\$6,123,499	\$3,950,000	\$4,071,851
Total Expenditures	\$4,561,808	\$6,123,499	\$6,123,499	\$3,950,000	\$4,071,851
▽ <i>Revenues</i>					
Intergovernmental	\$3,950,000	\$3,950,000	\$3,950,000	\$3,950,000	\$3,950,000
Investment Income	\$1,037,591	\$0	\$515,000	\$0	\$0
Service Charges	\$56,700	\$0	\$31,500	\$0	\$0
Other Fin. Sources	\$2,756,066	\$2,173,499	\$0	\$0	\$121,851
Total Revenues	\$7,800,357	\$6,123,499	\$4,496,500	\$3,950,000	\$4,071,851
Net Expenditures	(\$3,238,549)	\$0	\$1,626,999	\$0	\$0

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