



## **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	2012-2013 Actual Exp/Rev	2013-2014 Original Budget	2013--2014 12 Month Estimate	2014-2015 Department Requested	2014-2015 Manager Recommended
▼ <i>Expenditures</i>					
Personnel	\$285,763	\$313,779	\$297,619	\$349,084	\$349,084
Operating	\$0	\$250	\$0	\$250	\$250
Transfers	\$4,917,819	\$4,159,115	\$4,159,115	\$10,241,158	\$9,705,493
<b>Total Expenditures</b>	<b>\$5,203,582</b>	<b>\$4,473,144</b>	<b>\$4,456,734</b>	<b>\$10,590,492</b>	<b>\$10,054,827</b>
▼ <i>Revenues</i>					
Intergovernmental	\$3,950,000	\$3,950,000	\$3,950,000	\$3,950,000	\$3,950,000
Contrib. & Donations	\$314,454	\$314,029	\$297,619	\$349,334	\$349,334
Investment Income	\$950,811	\$0	\$538,932	\$0	\$0
Service Charges	\$56,300	\$0	\$34,008	\$0	\$0
Other Fin. Sources	\$0	\$209,115	\$0	\$6,291,158	\$5,755,493
<b>Total Revenues</b>	<b>\$5,271,565</b>	<b>\$4,473,144</b>	<b>\$4,820,559</b>	<b>\$10,590,492</b>	<b>\$10,054,827</b>
<b>Net Expenditures</b>	<b>(\$67,983)</b>	<b>\$0</b>	<b>(\$363,826)</b>	<b>\$0</b>	<b>\$0</b>

# 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	2012-2013 Actual Exp/Rev	2013-2014 Original Budget	2013--2014 12 Month Estimate	2014-2015 Department Requested	2014-2015 Manager Recommended
▼ <i>Expenditures</i>					
Operating	\$0	\$250	\$0	\$250	\$250
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$250</b>	<b>\$0</b>	<b>\$250</b>	<b>\$250</b>
▼ <i>Revenues</i>					
Contrib. & Donations	\$0	\$250	\$0	\$250	\$250
Investment Income	\$8	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$8</b>	<b>\$250</b>	<b>\$0</b>	<b>\$250</b>	<b>\$250</b>
<b>Net Expenditures</b>	<b>(\$8)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# 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	2012-2013 Actual Exp/Rev	2013-2014 Original Budget	2013--2014 12 Month Estimate	2014-2015 Department Requested	2014-2015 Manager Recommended
▼ <i>Expenditures</i>					
Personnel	\$285,763	\$313,779	\$297,619	\$349,084	\$349,084
<b>Total Expenditures</b>	<b>\$285,763</b>	<b>\$313,779</b>	<b>\$297,619</b>	<b>\$349,084</b>	<b>\$349,084</b>
▼ <i>Revenues</i>					
Contrib. & Donations	\$314,454	\$313,779	\$297,619	\$349,084	\$349,084
Investment Income	\$1,864	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$316,318</b>	<b>\$313,779</b>	<b>\$297,619</b>	<b>\$349,084</b>	<b>\$349,084</b>
<b>Net Expenditures</b>	<b>(\$30,555)</b>	<b>\$0</b>	<b>(\$1)</b>	<b>\$0</b>	<b>\$0</b>

# 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 \$3,950,000 million annually for health-related costs. It is projected that this fund will have a balance of \$14,614,100 at June 30, 2014. 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 2014-15 in the General Fund.

For FY 2014-15, Community Health Trust Fund dollars are being used to support three health-related areas: Emergency Medical Services (EMS), Public Health and debt service on the Human Services Building.

County support of providing Public Health services in Durham County is budgeted at \$15,734,673 for FY 2014-15. Community Health Trust Fund dollars equal to \$550,325 will be used along with General Fund monies in the support of Public Health services and Home Health Agency sale proceeds equal to \$212,624 will be transferred 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, and to fund a public health educator to educate the public on the new smoking ordinance.

A fund balance appropriation of \$755,049 will be transferred to the General Fund to purchase EMS equipment and \$4,287,820 will be transferred to the Debt Service Fund to pay debt of the Human Services Complex.

Department	Item	FY2013-14 Approved	FY2014-15 Recommended
VFD-Paramedic Services	Paramedic Services	\$923,725	\$0
EMS	EMS Services and employee benefits (165 FTEs)	\$1,236,176	\$4,154,724
Public Health	Trust Fund support of Public Health Programs	\$1,994,214	\$762,949
Debt Service	Human Services Building		\$4,287,820
Non-Departmental	Support for Lincoln Community Health Center		\$500,000
Non-Profit	Community Health Coalition	\$5,000	
<b>TOTAL</b>		<b>\$4,159,115</b>	<b>\$9,705,493</b>
	Funds from Duke University Health System (transferred to General Fund)	\$3,950,000	\$3,950,000
	Fund Balance Appropriation (transferred to General Fund <sup>1</sup> )	\$121,851	\$212,624
	Fund Balance Appropriation (transferred to General Fund <sup>2</sup> )		\$755,049
	Fund Balance Appropriation (transferred to Debt Service Fund <sup>3</sup> )		\$4,287,820
	Fund Balance Appropriation (transferred to General Fund <sup>4</sup> )		\$500,000
<b>TOTAL</b>		<b>\$4,071,851</b>	<b>\$9,705,493</b>
	<sup>1</sup> Home Health Agency sale proceeds transferred to PH		
	<sup>2</sup> Equipment purchases for EMS		
	<sup>3</sup> Debt Service on the Human Services Complex		
	<sup>4</sup> Linclon Community Health Center support		

# Community Health Trust Fund

Funds Center: 7007080000

Summary	2012-2013 Actual Exp/Rev	2013-2014 Original Budget	2013--2014 12 Month Estimate	2014-2015 Department Requested	2014-2015 Manager Recommended
▼ <i>Expenditures</i>					
Transfers	\$4,917,819	\$4,159,115	\$4,159,115	\$10,241,158	\$9,705,493
<b>Total Expenditures</b>	<b>\$4,917,819</b>	<b>\$4,159,115</b>	<b>\$4,159,115</b>	<b>\$10,241,158</b>	<b>\$9,705,493</b>
▼ <i>Revenues</i>					
Intergovernmental	\$3,950,000	\$3,950,000	\$3,950,000	\$3,950,000	\$3,950,000
Investment Income	\$948,940	\$0	\$538,932	\$0	\$0
Service Charges	\$56,300	\$0	\$34,008	\$0	\$0
Other Fin. Sources	\$0	\$209,115	\$0	\$6,291,158	\$5,755,493
<b>Total Revenues</b>	<b>\$4,955,240</b>	<b>\$4,159,115</b>	<b>\$4,522,940</b>	<b>\$10,241,158</b>	<b>\$9,705,493</b>
<b>Net Expenditures</b>	<b>(\$37,421)</b>	<b>\$0</b>	<b>(\$363,825)</b>	<b>\$0</b>	<b>\$0</b>

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