

Summary: Trust Funds

Summary	2009-2010 Actual Exp/Rev	2010-2011 Original Budget	2010-2011 12 Month Estimate	2011-2012 Department Requested	2011-2012 Commissioner Approved
▽ <i>Expenditures</i>					
Personnel	\$189,323	\$419,269	\$194,113	\$290,000	\$290,000
Operating	\$0	\$250	\$0	\$250	\$250
Transfers	\$8,327,697	\$8,200,000	\$4,250,000	\$5,123,499	\$6,123,499
Total Expenditures	\$8,517,020	\$8,619,519	\$4,444,113	\$5,413,749	\$6,413,749
▽ <i>Revenues</i>					
Intergovernmental	\$3,950,000	\$3,950,000	\$3,950,000	\$3,950,000	\$3,950,000
Contrib. & Donations	\$216,288	\$204,984	\$251,232	\$290,250	\$290,250
Investment Income	\$1,501,386	\$0	\$804,056	\$0	\$0
Service Charges	\$54,100	\$0	\$33,075	\$0	\$0
Other Fin. Sources	\$0	\$300,000	\$2,756,066	\$1,173,499	\$2,173,499
Total Revenues	\$5,721,774	\$4,454,984	\$7,794,429	\$5,413,749	\$6,413,749
Net Expenditures	\$2,795,246	\$4,164,535	(\$3,350,315)	\$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	2009-2010 Actual Exp/Rev	2010-2011 Original Budget	2010-2011 12 Month Estimate	2011-2012 Department Requested	2011-2012 Commissioner Approved
▽ <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	\$30	\$0	\$0	\$0	\$0
Total Revenues	\$30	\$250	\$0	\$250	\$250
Net Expenditures	(\$30)	\$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	2009-2010 Actual Exp/Rev	2010-2011 Original Budget	2010-2011 12 Month Estimate	2011-2012 Department Requested	2011-2012 Commissioner Approved
▽ <i>Expenditures</i>					
Personnel	\$189,323	\$419,269	\$194,113	\$290,000	\$290,000
Total Expenditures	\$189,323	\$419,269	\$194,113	\$290,000	\$290,000
▽ <i>Revenues</i>					
Contrib. & Donations	\$216,288	\$204,734	\$251,232	\$290,000	\$290,000
Investment Income	\$6,355	\$0	\$0	\$0	\$0
Total Revenues	\$222,643	\$204,734	\$251,232	\$290,000	\$290,000
Net Expenditures	(\$33,320)	\$214,535	(\$57,119)	\$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 \$15,980,175 at June 30, 2011 (an increase of \$2,756,066 is related to the sale of the Home Health Agency during Fiscal Year 2010-11). 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 2011-12, 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 \$13,705,510 for FY 2011-12. Community Health Trust Fund dollars equal to \$1,726,819 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 \$2,173,499 will be made to the Debt Service Fund; \$1 million is dedicated in support of the Human Services Complex capital project and \$1,173,499 is dedicated to the renovation of EMS Station 1 capital project.

Department	Item	FY 2011-12 Approved
VFD-Paramedic Services	Paramedic Services	\$1,549,955
EMS	EMS Services	\$673,226
Public Health	County support of Public Health Programs	\$1,726,819
TOTAL		\$3,950,000
	Funds from Duke University Health System (transferred to General Fund)	\$3,950,000
	Fund Balance Appropriation (transferred to Debt Service Fund)*	\$2,173,499
	* \$1 million dedicated to debt service support of the Human Services Complex capital project and \$1,173,499 dedicated to renovation of EMS Station 1 capital project.	

Community Health Trust Fund

Funds Center: 7007080000

Summary	2009-2010 Actual Exp/Rev	2010-2011 Original Budget	2010-2011 12 Month Estimate	2011-2012 Department Requested	2011-2012 Commissioner Approved
▽ <i>Expenditures</i>					
Transfers	\$8,327,697	\$8,200,000	\$4,250,000	\$5,123,499	\$6,123,499
Total Expenditures	\$8,327,697	\$8,200,000	\$4,250,000	\$5,123,499	\$6,123,499
▽ <i>Revenues</i>					
Intergovernmental	\$3,950,000	\$3,950,000	\$3,950,000	\$3,950,000	\$3,950,000
Investment Income	\$1,495,001	\$0	\$804,056	\$0	\$0
Service Charges	\$54,100	\$0	\$33,075	\$0	\$0
Other Fin. Sources	\$0	\$300,000	\$2,756,066	\$1,173,499	\$2,173,499
Total Revenues	\$5,499,101	\$4,250,000	\$7,543,197	\$5,123,499	\$6,123,499
Net Expenditures	\$2,828,596	\$3,950,000	(\$3,293,197)	\$0	\$0

This page intentionally blank.