

Summary: Trust Funds

Summary	2013-2014 Actual Exp/Rev	2014-2015 Original Budget	2014-2015 12 Month Estimate	2015-2016 Department Requested	2015-2016 Commissioner Approved
▼ <i>Expenditures</i>					
Personnel	\$252,537	\$349,084	\$314,889	\$363,052	\$356,052
Operating	\$0	\$250	\$0	\$250	\$250
Transfers	\$5,209,401	\$9,705,493	\$9,705,493	\$6,359,601	\$6,359,601
Total Expenditures	\$5,461,938	\$10,054,827	\$10,020,382	\$6,722,903	\$6,715,903
▼ <i>Revenues</i>					
Intergovernmental	\$3,950,000	\$3,950,000	\$3,950,000	\$3,950,000	\$3,950,000
Contrib. & Donations	\$366,262	\$349,334	\$349,084	\$363,302	\$356,302
Investment Income	\$1,331,148	\$0	\$677,444	\$0	\$0
Service Charges	\$58,300	\$0	\$0	\$0	\$0
Other Fin. Sources	\$0	\$5,755,493	\$0	\$2,409,601	\$2,409,601
Total Revenues	\$5,705,709	\$10,054,827	\$4,976,528	\$6,722,903	\$6,715,903
Net Expenditures	(\$243,771)	\$0	\$5,043,853	\$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 2009-10 Duke University Health System began paying Durham County \$3,950,000 annually for health-related costs. It is projected that this fund will have a balance of \$9,056,971 on June 30, 2015. 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 2015-16 in the General Fund.

For FY 2015-16, 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 for Public Health services in Durham County is budgeted at \$16,126,821 for FY 2015-16. General Fund monies will be used to support of Public Health services along with Home Health Agency sale proceeds of \$59,601 that will be transferred to the General Fund Public Health budget to fund one Public Health Educator position to help educate the public on the new smoking ordinance.

A fund balance appropriation of \$2,350,000 will be transferred to the Debt Service Fund to pay debt on the Human Services Complex.

Department	Item	FY2014-15 Approved	FY2015-16 Approved
EMS	EMS Services and employee benefits (173 FTEs)	\$4,154,724	\$3,950,000
Public Health	Trust Fund support of Public Health Programs	\$762,949	\$59,601
Debt Service	Human Services Building	\$4,287,820	\$2,350,000
Non-Profit	Community Health Coalition		
TOTAL		\$9,705,493	\$6,359,601
Funds from Duke University Health System (transferred to General Fund)		\$3,950,000	\$3,950,000
Fund Balance Appropriation (transferred to General Fund ¹)		\$212,624	\$59,601
Fund Balance Appropriation (transferred to General Fund ²)		\$755,049	\$0
Fund Balance Appropriation (transferred to Debt Service Fund ³)		\$4,287,820	\$2,350,000
Fund Balance Appropriation (transferred to General Fund ⁴)		\$500,000	\$0
TOTAL		\$9,705,493	\$6,359,601
¹ Home Health Agency sale proceeds transferred to PH			
² Equipment purchases for EMS			
³ Debt Service on the Human Services Complex			
⁴ Linclon Community Health Center support			

Community Health Trust Fund

Fund: 7007080000

Summary	2013-2014 Actual Exp/Rev	2014-2015 Original Budget	2014-2015 12 Month Estimate	2015-2016 Department Requested	2015-2016 Commissioner Approved
▼ <i>Expenditures</i>					
Transfers	\$5,209,401	\$9,705,493	\$9,705,493	\$6,359,601	\$6,359,601
Total Expenditures	\$5,209,401	\$9,705,493	\$9,705,493	\$6,359,601	\$6,359,601
▼ <i>Revenues</i>					
Intergovernmental	\$3,950,000	\$3,950,000	\$3,950,000	\$3,950,000	\$3,950,000
Investment Income	\$1,329,410	\$0	\$677,444	\$0	\$0
Service Charges	\$58,300	\$0	\$0	\$0	\$0
Other Fin. Sources	\$0	\$5,755,493	\$0	\$2,409,601	\$2,409,601
Total Revenues	\$5,337,710	\$9,705,493	\$4,627,444	\$6,359,601	\$6,359,601
Net Expenditures	(\$128,309)	\$0	\$5,078,049	\$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 to fund 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 the funds are depleted.

Fund: 7007050000

Summary	2013-2014 Actual Exp/Rev	2014-2015 Original Budget	2014-2015 12 Month Estimate	2015-2016 Department Requested	2015-2016 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	\$7	\$0	\$0	\$0	\$0
Total Revenues	\$7	\$250	\$0	\$250	\$250
Net Expenditures	(\$7)	\$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	2013-2014 Actual Exp/Rev	2014-2015 Original Budget	2014-2015 12 Month Estimate	2015-2016 Department Requested	2015-2016 Commissioner Approved
<i>Expenditures</i>					
Personnel	\$252,537	\$349,084	\$314,889	\$363,052	\$356,052
Total Expenditures	\$252,537	\$349,084	\$314,889	\$363,052	\$356,052
<i>Revenues</i>					
Contrib. & Donations	\$366,262	\$349,084	\$349,084	\$363,052	\$356,052
Investment Income	\$1,731	\$0	\$0	\$0	\$0
Total Revenues	\$367,992	\$349,084	\$349,084	\$363,052	\$356,052
Net Expenditures	(\$115,455)	\$0	(\$34,196)	\$0	\$0

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