

## FEDERAL LAW ENFORCEMENT FUND

This fund is used to account for proceeds from the federal courts. In the course of conducting federal investigations, the US Attorney may seize property and recommend that a portion of the forfeited property, or its proceeds, be shared with the state or local law enforcement agencies that participated in the acts leading to the seizure or forfeiture of the item. The Sheriff's Department must make application for the seized property or proceeds, and detail how it will be spent.

These funds must be budgeted by the County in the normal budgetary process, but their use is restricted entirely for the Sheriff's Department. Permissible uses include purchase of vehicles, weapons, protective and communication equipment; payment of salaries and overtime, training and travel expenses, reward or "buy" money, and costs associated with the construction, expansion, improvement, or operation of detention facilities.

These funds must not be used to supplant the budget for the Sheriff's Department. They must remain segregated from other funds, and any fund balance remaining at year end must be restricted for use by the Sheriff's Department. The best way to meet these criteria is to set up a separate fund, as has been done. Since this is one-time money, the NC Local Government Commission strongly suggests that it be used for one-time expenditures, such as capital outlay. Just like the Law Enforcement Fund, it should be viewed as a fund to help equip the Sheriff's Department in addition to what is funded in the General Capital Projects Fund.

**LINCOLN COUNTY, NORTH CAROLINA  
FEDERAL LAW ENFORCEMENT FUND  
FISCAL YEAR 2018**

ACCOUNT	DESCRIPTION	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 THRU 2/14/17	FY 2018 REQUESTED	FY 2018 RECOMMENDED
<b>REVENUES</b>						
23-0000-00-00-34210-	Federal Forfeited Revenue	\$ -	\$ -	\$ -	\$ (10,000)	\$ -
23-0000-00-00-34250-	Controlled Substance Tax	(1,682.35)	(10,000)	(2,627.54)	-	(10,000)
23-0000-00-00-37000-	Interest Revenue	(326.13)	(50)	(184.48)	(50)	(50)
23-0000-00-00-38180-	Sale of Fixed Assets	(1,711.25)	-	-	-	-
23-0000-00-00-39999-	Fund Balance Appropriated	-	-	-	-	-
	<b>TOTAL REVENUES</b>	<b>(3,719.73)</b>	<b>(10,050)</b>	<b>(2,812.02)</b>	<b>(10,050)</b>	<b>(10,050)</b>
<b>EXPENDITURES</b>						
23-4310-52-00-52101-	Seminar Registration	-	1,000	-	1,000	1,000
23-4310-52-00-52502-	M & R Vehicles	-	-	-	-	-
23-4310-52-00-53101-	Minor Tools & Equipment	2,150.61	9,050	8,968.00	9,050	9,050
	<b>TOTAL EXPENDITURES</b>	<b>\$ 2,150.61</b>	<b>\$ 10,050</b>	<b>\$ 8,968.00</b>	<b>\$ 10,050</b>	<b>\$ 10,050</b>