

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 an investigation leading to the seizure or forfeiture of the item. The Sheriff's Department must make application for the seized property or proceeds and explain how the proceeds will be spent.

These funds must be budgeted by the County in the normal budgetary process, but 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. The funds must remain segregated from other funds, and any 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 beyond what is funded annually in the General Capital Projects Fund.

COUNTY OF LINCOLN, NORTH CAROLINA
 FEDERAL LAW ENFORCEMENT FUND
 FY 2015 BUDGET

Account Number	Account Description or Title	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 thru 2/28/14	FY 2014 Projected	FY 2015 Requested	FY 2015 Recommended
	REVENUE							
	INTERGOVERNMENT							
23-3431-4230-0001	Controlled Sub Excise Tax	14,924	18,448	15,000	14,924	14,924	15,000	15,000
23-3431-4230-0100	Fed. Forfeited Property	-	3,562	2,000	-	1,955	2,000	2,000
23-3431-4820	Sale of Fixed Assets	-	-	-	5,000	5,000	-	-
23-3431-4910	Proceeds/Sale of Debt	-	-	-	-	-	-	-
	TOTAL INTERGOVERNMENT	14,924	22,010	17,000	19,924	21,879	17,000	17,000
	RE 70 INVESTMENT							
23-3431-4490	Interest on Investment	7	62	40	22	40	40	40
	TOTAL INVESTMENT	7	62	40	22	40	40	40
	OTHER FINANCING SOURCES							
23-3431-4991	Fund Balance Appropriated	-	-	-	-	-	-	-
	TOTAL OTHER FINANCING SOURCES	-	-	-	-	-	-	-
	TOTAL REVENUES	14,931	22,072	17,040	19,946	21,919	17,040	17,040

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Account Number	Account Description or Title	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 thru 2/28/14	FY 2014 Projected	FY 2015 Requested	FY 2015 Recommended
	EXPENSE							
	MATERIALS							
23-4310-5280	Minor Tools & Equipment	\$ 10,439	\$ 9,769	\$ 15,040	\$ 11,866	\$ 15,000	\$ 17,040	\$ 17,040
23-4310-5290	Other Supplies	-	-	-	-	-	-	-
	TOTAL MATERIALS	10,439	9,769	15,040	11,866	15,000	17,040	17,040
	CURRENT OBLIGATIONS							
23-4310-5353	M & R Vehicles	-	3,500	-	1,419	1,419	-	-
23-4310-5395	Employee Training	5,631	-	2,000	-	500	-	-
	TOTAL CURRENT OBLIGATIONS	5,631	3,500	2,000	1,419	1,919	-	-
	CAPITAL OUTLAY							
23-4310-5510	Office Furniture/Equipment	-	-	-	-	-	-	-
23-4310-5540	CO-Motor Vehicles	-	-	-	-	-	-	-
23-4310-5550	CO-Other Equipment	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-
	TOTAL EXPENSES	16,070	13,269	17,040	13,285	16,919	17,040	17,040

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