

LAW ENFORCEMENT FUND

This fund is used to account for proceeds from assessments under the State controlled substances excise tax authorized by NCGS 105-113.105, et. seq. These assessments are placed against dealers who engage in illegal drug sales. These statutes state that 75% of the monies collected from these assessments shall be remitted to the State or local law enforcement agencies that conducted the investigation of the dealer that led to the assessment. These funds must be budgeted by the County in the normal budgetary process, but their use is restricted entirely for the law enforcement agency that generated them. In Lincoln County's case, that would be the Sheriff's Department.

These funds must remain segregated from other funds, and any fund balance remaining at year end must be restricted for use by the Sheriff's Department. In addition, the funds cannot be used to supplant the existing budget of the department. The best way to meet these criteria is to set up a separate fund, as has been done. The monies may be used for any purpose to support the operations of the Sheriff's Department. 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. It should be viewed as a fund to help equip the Sheriff's Department beyond what is provided in the General Capital Projects Fund. Some nominal amounts can also be spent for operational items such as training.

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

Account Number	Account Description or Title	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 thru 2/28/2014	FY 2014 Projected	FY 2015 Requested	FY 2015 Recommended
	REVENUE							
	INTERGOVERNMENT							
22-3431-4230-0000	Intergov. Fed Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22-3431-4230-0001	Controlled Sub Excise Tax	25,429	29,305	15,000	8,904	15,000	15,000	15,000
22-3431-4230-0100	Fed. Forfeited Property	-	-	-	-	-	-	-
22-3431-4910-0000	Proceeds/Sale of Debt	-	-	-	-	-	-	-
	TOTAL INTERGOVERNMENT	25,429	29,305	15,000	8,904	15,000	15,000	15,000
	SALES AND SERVICES							
22-3431-4820-0000	Sale of Fixed Assets	2,200	3,000	-	-	-	-	-
	TOTAL SALES AND	2,200	3,000	-	-	-	-	-
	INVESTMENT							
22-3431-4490-0000	Interest on Investment	24	50	25	34	29	25	25
	TOTAL INVESTMENT	24	50	25	34	29	25	25
	OTHER FUNDING SOURCES							
22-3431-4991-0000	Fund Balance Appropriations	-	-	4,975	-	4,871	-	-
	TOTAL OTHER FUNDING	-	-	4,975	-	4,871	-	-
	SHERIFF'S DEPT TOTAL	27,653	32,355	20,000	8,938	19,900	15,025	15,025
	REVENUE TOTAL	27,653	32,355	20,000	8,938	19,900	15,025	15,025

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FY 2015 BUDGET

Account Number	Account Description or Title	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 thru 2/28/2014	FY 2014 Projected	FY 2015 Requested	FY 2015 Recommended
	EXPENSE							
	MATERIALS							
22-4310-5212	Purchase of Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22-4310-5280	Minor Tools & Equipment	25,629	23,477	18,000	14,969	18,000	15,025	15,025
22-4310-5290	Other Supplies & Materials	-	-	2,000	855	1,900	-	-
	TOTAL MATERIALS	25,629	23,477	20,000	15,824	19,900	15,025	15,025
	CURRENT OBLIGATIONS							
22-4310-5312	Travel Subsistence	-	-	-	-	-	-	-
22-4310-5321	Telephone Service	-	-	-	-	-	-	-
22-4310-5359	Other Repairs and Maintenance	-	-	-	-	-	-	-
22-4310-5395	Employee Training	-	-	-	-	-	-	-
	TOTAL CURRENT OBLIGATIONS	-	-	-	-	-	-	-
	FIXED CHARGES							
22-4310-5499	Miscellaneous	-	-	-	-	-	-	-
	TOTAL FIXED CHARGES	-	-	-	-	-	-	-
	CAPITAL OUTLAY							
22-4310-5510	Office Furniture/Equipment	-	-	-	-	-	-	-
22-4310-5540	CO-Motor Vehicles	-	-	-	-	-	-	-
22-4310-5550	CO-Other Equipment	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-
	SHERIFF'S OFFICE TOTAL	25,629	23,477	20,000	15,824	19,900	15,025	15,025
	EXPENSE TOTAL	\$ 25,629	\$ 23,477	\$ 20,000	\$ 15,824	\$ 19,900	\$ 15,025	\$ 15,025

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