

## 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 in addition to what is funded in the General Capital Projects Fund. Some nominal amounts can also be spent for operational items such as training.

The recommended uses for FY 2017 are to cover minor tools and equipment, and some supplies and Materials. If assessments are received above this amount in FY 2017, this budget can be amended to purchase additional equipment.

LINCOLN COUNTY LAW ENFORCEMENT FUND  
FISCAL YEAR 2017

ACCOUNT	DESCRIPTION	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
		ACTUAL	BUDGET	THRU 2/1/16	REQUESTED	RECOMMENDED
22-0000-00-00-34250-	Controlled Substance Tax	\$ (20,853)	\$ (20,000)	\$ (6,229)	\$ (15,000)	\$ (15,000)
22-0000-00-00-37000-	Interest Revenue	(141)	(25)	(89)	(25)	(25)
22-0000-00-00-38180-	Sale of Fixed Assets	-	-	-	-	-
22-0000-00-00-39999-	Fund Balance Appropriated	-	-	-	-	-
TOTAL REVENUES		(20,994)	(20,025)	(6,318)	(15,025)	(15,025)
22-4310-52-00-53101-	Minor Tools & Equipment	8,526	10,025	774	5,025	5,025
22-4310-52-00-53309-	Other Supplies	-	10,000	-	10,000	10,000
TOTAL EXPENDITURES		\$ 8,526	\$ 20,025	\$ 774	\$ 15,025	\$ 15,025