

**WILLOWICK POLICE DEPARTMENT  
LAW ENFORCEMENT TRUST FUND POLICY**

This policy is established to meet the statutory requirements of the Ohio Revised Code and for compliance with the requirements established by the Auditor of the State of Ohio. The City of Willowick has established a Law Enforcement Trust Fund under Codified Ordinance 133.24. Said Fund shall be governed by and administered in accordance with the terms of this Internal Written Control Policy, as amended from time-to-time, and Willowick Ordinance 133.24.

**RECEIPT OF PROPERTY**

A. Upon receipt of all property subject to seizure under R. C. Sections 2923.32, 2925.03, 2925.42 and Ohio Revised Code Chapter 2981, and kept in possession of the Police Department, the City Police Department shall fully record at a minimum the following information:

1. Date the property was seized;
2. The owner of the property;
3. Manner of disposition;
4. Date of disposition and identity of person receiving property.

**EXPENDITURES**

A. Law Enforcement Trust property or proceeds therefrom may only be used for the purpose of subsidizing the Willowick Police Department in the furtherance of the investigation of criminal cases under the jurisdiction of the Police Department and Community Education Programs and within the following general expenditures:

1. The cost of protracted or complex investigations or prosecutions;
2. The costs of responsible technical training or expertise;
3. Capital improvements to enhance law enforcement capabilities;
4. To provide matching funds to obtain federal grants to aid law enforcement;
5. To support D.A.R.E. Programs or other programs to educate adults and children with respect to the dangers associated with the use of drugs; and
6. Any other law enforcement purpose that the City and its Chief of Police determinate to be appropriate and in accordance with this policy.

B. Upon the expenditure of any funds in the Law Enforcement Trust Fund, the Willowick Police Department shall fully document the specified amount expended on each general type of expenditure, and relevant written receipts including but not limited to the following:

1. The date of expenditure of proceeds from the Fund Account;
2. The specific amount of expenditures.

C. The record shall not provide for or permit the identification of any specific expenditure that is made in an ongoing investigation to be open to the public.

**REPORTING REQUIREMENTS.**

A. In accordance with Ohio Revised Code Section 2925.03, the Willowick Police Department shall prepare a report for each calendar year that includes the receipt and expenditures of proceeds from the Fund for that calendar year. The Police Department shall send a copy of the report to the Ohio Attorney General, the legislative authority, and Fiscal Officer, not later than the first day of March the following year.

B. The Police Chief or designee shall be responsible for the maintenance of the financial records of the Fund including bank statements, appropriation requests, disbursements and receipts for property or services.