

Financial Services
Mr. Ron Y. Steiger, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 1 FY 2017-18 MISCELLANEOUS
SPECIAL REVENUE – SCHOOL BOARD LAW
ENFORCEMENT TRUST FUND AND RESOLUTION NO. 1,
FY 2017-18 SCHOOL BOARD SPECIAL EVENTS TRUST
FUND FINAL BUDGET REVIEW**

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

**LINK TO STRATEGIC
BLUEPRINT: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES**

Miscellaneous Special Revenue consists of two funds: School Board Law Enforcement Trust Fund and School Board Special Events Trust Fund. This resolution represents the final budget review for these two funds.

SCHOOL BOARD LAW ENFORCEMENT TRUST FUND

The School Board Law Enforcement Trust Fund was established during FY 1997-98 when the School Police became involved in issuing traffic/parking citations and receiving forfeited property. Florida Statute 932.7055 (5g) requires that a school board security agency employing law enforcement officers deposit into this specific fund, the proceeds realized pursuant to the provisions of the Florida Contraband Forfeiture Act.

Forfeited funds may not be used for normal operating expenses of the law enforcement agency. Proceeds and interest shall be used for school resource officers, crime prevention, safe neighborhood, drug abuse education and prevention programs or other law enforcement purposes.

Florida Statutes 938.15 allows municipalities and counties to assess an additional \$2 for traffic/parking citations to be used for expenditures for criminal justice education degree programs and training courses including basic recruit training for their officers and employing agency support personnel; attendance to workshops, meetings, conferences and conventions approved by the Commissioner for the agency.

This resolution increases revenues and appropriations/ending fund balance by \$4,316 in the School Board Law Enforcement Trust Fund as shown on the attached schedule (page 3 of 4) to reflect actual FY 2017-18 results.

E-22

SPECIAL EVENTS FUND

The Special Events Fund was established during FY 1986-87 to handle the external funding of community-related/special recognition activities which generate revenues from donations and/or sales of admission tickets. Generally, appropriations for an event are available to be expended only to the extent actual revenues have been received, unless otherwise approved by the School Board.

Significant events/activities included in this fund are:

Community Partners Ceremony
Francisco R. Walker Teacher and Rookie Teacher of the Year Ceremony

This resolution increases revenues and appropriations/ending fund balance by \$13,692 in the Special Events Funds as shown on the attached schedule (page 4 of 4) to reflect actual FY 2017-18 results.

RECOMMENDED: That The School Board of Miami-Dade County, Florida:

1. adopt Resolution No. 1, the FY 2017-18 Miscellaneous Special Revenue – School Board Law Enforcement Trust Fund – Final Budget Review, increasing revenues by \$4,316, decreasing appropriations by \$7,240 and increasing ending fund balance by \$11,556 as shown on the schedule on page 3 of 4; and
2. adopt Resolution No. 1, the FY 2017-18 Miscellaneous Special Revenue – School Board Special Events Trust Fund - Final Budget Review, increasing revenues by \$13,692, decreasing appropriations by \$11,483 and increasing ending fund balance by \$25,175 as shown on the schedule on page 4 of 4.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2017-18 SUMMARY OF REVENUES & APPROPRIATIONS
 MISCELLANEOUS SPECIAL REVENUE
 SCHOOL BOARD LAW ENFORCEMENT TRUST FUND**

	<u>ADOPTED BUDGET 09/06/17</u>	<u>INCREASE (DECREASE)</u>	<u>AMENDED BUDGET 09/05/18</u>
REVENUES			
Citations	\$ 48,000	\$ (2,633)	\$ 45,367
Confiscated Property	-	6,980	6,980
Investment/Interest Income	720	(31)	689
Total Revenues	<u>\$ 48,720</u>	<u>\$ 4,316</u>	<u>\$ 53,036</u>
BEGINNING FUND BALANCE	<u>180,985</u>	<u>-</u>	<u>180,985</u>
TOTAL REVENUES AND BEGINNING FUND BALANCE	<u><u>\$ 229,705</u></u>	<u><u>\$ 4,316</u></u>	<u><u>\$ 234,021</u></u>
APPROPRIATIONS			
Salary & Fringe Benefits	\$ -	\$ 1,514	\$ 1,514
Purchased Services	59,854	(2,546)	57,308
Travel Out of County	14,296	(1,687)	12,609
Repairs & Maintenance	54,460	(24,852)	29,608
Rentals	15,847	26,747	42,594
Supplies	640	(640)	-
Furniture, Fixtures & Equipment	11,770	(5,776)	5,994
Total Appropriations	<u>\$ 156,867</u>	<u>\$ (7,240)</u>	<u>\$ 149,627</u>
FUND BALANCE - END OF YEAR			
Restricted Fund Balance	<u>72,838</u>	<u>11,556</u>	<u>84,394</u>
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u><u>\$ 229,705</u></u>	<u><u>\$ 4,316</u></u>	<u><u>\$ 234,021</u></u>

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2017-18 SUMMARY OF REVENUES & APPROPRIATIONS
 MISCELLANEOUS SPECIAL REVENUE
 SPECIAL EVENTS FUND**

	<u>ADOPTED BUDGET 09/06/17</u>	<u>INCREASE (DECREASE)</u>	<u>AMENDED BUDGET 09/05/18</u>
REVENUES			
Investment/Interest Income	\$ 1,200	\$ (63)	\$ 1,137
Miscellaneous Local Sources	<u>78,500</u>	<u>13,755</u>	<u>92,255</u>
Total Revenues	\$ 79,700	\$ 13,692	\$ 93,392
BEGINNING FUND BALANCE	<u>255,165</u>	<u>-</u>	<u>255,165</u>
 TOTAL REVENUES AND BEGINNING FUND BALANCE	 <u>\$ 334,865</u>	 <u>\$ 13,692</u>	 <u>\$ 348,557</u>
APPROPRIATIONS			
Salary & Fringes	\$ 450	(450)	\$ -
Purchased Services	99,165	233	99,398
Printing/Duplicating	11,709	(6,382)	5,327
Field Trips	1,020	(800)	220
Supplies	<u>4,878</u>	<u>(4,084)</u>	<u>794</u>
Total Appropriations	\$ 117,222	\$ (11,483)	\$ 105,739
 FUND BALANCE - END OF YEAR			
Restricted Fund Balance	<u>217,643</u>	<u>25,175</u>	<u>242,818</u>
 TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	 <u>\$ 334,865</u>	 <u>\$ 13,692</u>	 <u>\$ 348,557</u>