

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

**SUBJECT: RESOLUTION NO. 1, FY 2019-20 MISCELLANEOUS SPECIAL REVENUE – SCHOOL BOARD LAW ENFORCEMENT TRUST FUND AND RESOLUTION NO. 1, FY 2019-20 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 \$20,776 in the School Board Law Enforcement Trust Fund as shown on the attached schedule (page 3 of 4) to reflect actual FY 2019-20 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 decreases revenues and appropriations/ending fund balance by \$15,921 in the Special Events Funds as shown on the attached schedule (page 4 of 4) to reflect actual FY 2019-20 results.

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

1. adopt Resolution No. 1, the FY 2019-20 Miscellaneous Special Revenue – School Board Law Enforcement Trust Fund – Final Budget Review, increasing revenues by \$20,776, decreasing appropriations by \$16,836 and increasing ending fund balance by \$37,612 as shown on the schedule on page 3 of 4; and
2. adopt Resolution No. 1, the FY 2019-20 Miscellaneous Special Revenue – School Board Special Events Trust Fund - Final Budget Review, decreasing revenues by \$15,921, decreasing appropriations by \$11,434 and decreasing ending fund balance by \$4,487 as shown on the schedule on page 4 of 4.

**MIAMI-DADE COUNTRY PUBLIC SCHOOLS  
 FY 2019-20 SUMMARY OF REVENUES & APPROPRIATIONS  
 MISCELLANEOUS SPECIAL REVENUE  
 SCHOOL BOARD LAW ENFORCEMENT TRUST FUND**

|   | <u>ADOPTED<br/>BUDGET<br/>09/04/19</u> | <u>INCREASE<br/>(DECREASE)</u> | <u>AMENDED<br/>BUDGET<br/>09/09/20</u> |
|---|--|--------------------------------|--|
| <b>REVENUES</b>   |  |                                |  |
| Citations   | \$ 21,000                              | \$ 10,461                      | \$ 31,461                              |
| Confiscated Property  | -                                      | 10,270                         | 10,270                                 |
| Investment/Interest Income                                  | 710                                    | 45                             | 755                                    |
| <b>Total Revenues</b>                                       | <u>\$ 21,710</u>                       | <u>\$ 20,776</u>               | <u>\$ 42,486</u>                       |
| <br><b>BEGINNING FUND BALANCE</b>                           | <br><u>114,192</u>                     | <br><u>-</u>                   | <br><u>114,192</u>                     |
| <br><b>TOTAL REVENUES AND BEGINNING<br/>FUND BALANCE</b>    | <br><u><u>\$ 135,902</u></u>           | <br><u><u>\$ 20,776</u></u>    | <br><u><u>\$ 156,678</u></u>           |
| <br><b>APPROPRIATIONS</b>                                   |  |                                |  |
| Purchased Services  | \$ 36,054                              | \$ (8,944)                     | \$ 27,110                              |
| Travel In County & Out of County                            | 14,768                                 | (5,404)                        | 9,364                                  |
| Repairs & Maintenance                                       | 2,357                                  | (2,357)                        | -                                      |
| Printing & Duplicating                                      | 2,000                                  | (2,000)                        | -                                      |
| Rentals   | 2,816                                  | (2,816)                        | -                                      |
| Supplies  | 4,140                                  | (2,516)                        | 1,624                                  |
| Furniture, Fixtures & Equipment                             | 572                                    | 5,233                          | 5,805                                  |
| Dues & Fees   | -                                      | 1,968                          | 1,968                                  |
| <b>Total Appropriations</b>                                 | <u>\$ 62,707</u>                       | <u>\$ (16,836)</u>             | <u>\$ 45,871</u>                       |
| <br><b>FUND BALANCE - END OF YEAR</b>                       |  |                                |  |
| Restricted Fund Balance                                     | <u>73,195</u>                          | <u>37,612</u>                  | <u>110,807</u>                         |
| <br><b>TOTAL APPROPRIATIONS AND<br/>ENDING FUND BALANCE</b> | <br><u><u>\$ 135,902</u></u>           | <br><u><u>\$ 20,776</u></u>    | <br><u><u>\$ 156,678</u></u>           |

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
FY 2019-20 SUMMARY OF REVENUES & APPROPRIATIONS  
MISCELLANEOUS SPECIAL REVENUE  
SPECIAL EVENTS FUND**

|   | <u>ADOPTED<br/>BUDGET<br/>09/04/19</u> | <u>INCREASE<br/>(DECREASE)</u> | <u>AMENDED<br/>BUDGET<br/>09/09/20</u> |
|---|--|--------------------------------|--|
| <b>REVENUES</b>   |  |                                |  |
| Investment/Interest Income                                  | \$ 1,104                               | \$ (121)                       | \$ 983                                 |
| Miscellaneous Local Sources                                 | 93,000                                 | (15,800)                       | 77,200                                 |
| <b>Total Revenues</b>                                       | <u>\$ 94,104</u>                       | <u>\$ (15,921)</u>             | <u>\$ 78,183</u>                       |
| <br><b>BEGINNING FUND BALANCE</b>                           | <br><u>234,612</u>                     | <br><u>-</u>                   | <br><u>234,612</u>                     |
| <br><b>TOTAL REVENUES AND BEGINNING<br/>FUND BALANCE</b>    | <br><u><b>\$ 328,716</b></u>           | <br><u><b>\$ (15,921)</b></u>  | <br><u><b>\$ 312,795</b></u>           |
| <br><b>APPROPRIATIONS</b>                                   |  |                                |  |
| Salary & Fringe Benefits                                    | \$ 200                                 | \$ (200)                       | \$ -                                   |
| Purchased Services  | 96,117                                 | (8,276)                        | 87,841                                 |
| Printing/Duplicating  | 776                                    | (776)                          | -                                      |
| Field Trips   | 809                                    | (809)                          | -                                      |
| Supplies  | 1,431                                  | (1,373)                        | 58                                     |
| <b>Total Appropriations</b>                                 | <u>\$ 99,333</u>                       | <u>\$ (11,434)</u>             | <u>\$ 87,899</u>                       |
| <br><b>FUND BALANCE - END OF YEAR</b>                       |  |                                |  |
| Restricted Fund Balance                                     | <u>229,383</u>                         | <u>(4,487)</u>                 | <u>224,896</u>                         |
| <br><b>TOTAL APPROPRIATIONS AND<br/>ENDING FUND BALANCE</b> | <br><u><b>\$ 328,716</b></u>           | <br><u><b>\$ (15,921)</b></u>  | <br><u><b>\$ 312,795</b></u>           |