

Financial Services
Richard H. Hinds, Chief Financial Officer

SUBJECT: RESOLUTION NO. 2, FY 2011-12 MISCELLANEOUS SPECIAL REVENUE – SCHOOL BOARD LAW ENFORCEMENT TRUST FUND AND RESOLUTION NO. 1 FY 2011-12 SCHOOL BOARD SPECIAL EVENTS TRUST FINAL BUDGET REVIEW

COMMITTEE: INNOVATION, EFFICIENCY AND GOVERNMENTAL RELATIONS

LINK TO STRATEGIC FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY

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 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, appropriations and ending fund balance by \$55,971 in the School Board Law Enforcement Trust Fund as shown on the attached schedule (page 3 of 4) to reflect actual FY 2011-12 results.

SPECIAL EVENTS FUND

The Special Events Fund was established during the 1986-87 fiscal year 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:

Dade Partners Reception
Teacher of the Year

This resolution decreases revenues, appropriations and ending fund balance by (\$109,202) in the Special Events Funds as shown on the attached schedule (page 4 of 4) to reflect actual FY 2011-12 results.

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

1. adopt Resolution No. 2, the FY 2011-12 Miscellaneous Special Revenue – School Board Law Enforcement Trust Fund – Final Budget Review, increasing revenues, appropriations and ending fund balance by \$55,971 as shown on the schedule on page 3 of 4; and
2. adopt Resolution No. 1, the FY 2011-12 Miscellaneous Special Revenue – School Board Special Events Trust Fund - Final Budget Review, reducing revenues, appropriations and ending fund balance by (\$109,202) as shown on the schedule on page 4 of 4.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2011-12 SUMMARY OF REVENUES & APPROPRIATIONS
 MISCELLANEOUS SPECIAL REVENUE – SCHOOL BOARD LAW ENFORCEMENT**

	AMENDED BUDGET 02/15/12	RESOLUTION NO. 2	AMENDED BUDGET 09/05/12
REVENUES			
Citations	\$ 245,837	\$ 55,972	\$ 301,809
Investment/Interest Income	400	(1)	399
Total Revenues	\$ 246,237	\$ 55,971	\$ 302,208
BEGINNING FUND BALANCE	107,092	-	107,092
TOTAL REVENUES AND BEGINNING FUND BALANCE	<u>\$ 353,329</u>	<u>\$ 55,971</u>	<u>\$ 409,300</u>
APPROPRIATIONS			
Purchased Services	\$ 44,203	\$ (32,154)	\$ 12,049
Travel Out of County	4,068	(4,068)	-
Printing & Duplicating	1,977	(1,977)	-
Supplies	32,796	(29,670)	3,126
Furniture, Fixtures & Equipment	207,405	(138,033)	69,372
Total Appropriations	\$ 290,449	\$ (205,902)	\$ 84,547
FUND BALANCE - END OF YEAR			
Restricted	62,880	261,873	324,753
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$ 353,329</u>	<u>\$ 55,971</u>	<u>\$ 409,300</u>

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2011-12 SUMMARY OF REVENUES & APPROPRIATIONS
 MISCELLANEOUS SPECIAL REVENUE – SPECIAL EVENTS**

	ADOPTED BUDGET 09/07/11	RESOLUTION NO. 1	AMENDED BUDGET 09/05/12
REVENUES			
Interest	\$ 300	\$ 125	\$ 425
Miscellaneous Local Sources	150,562	(109,327)	41,235
Total Revenues	\$ 150,862	\$ (109,202)	\$ 41,660
BEGINNING FUND BALANCE	264,436	-	264,436
TOTAL REVENUES AND BEGINNING FUND BALANCE	\$ 415,298	\$ (109,202)	\$ 306,096
APPROPRIATIONS			
Purchased Services	\$ 223,593	\$ (168,272)	\$ 55,321
Printing/duplicating	-	1,364	1,364
Supplies	-	3,180	3,180
Total Appropriations	\$ 223,593	\$ (163,728)	\$ 59,865
FUND BALANCE - END OF YEAR			
Restricted	191,705	54,526	246,231
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	\$ 415,298	\$ (109,202)	\$ 306,096