

Financial Services
Richard H. Hinds, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 1, FY 2012-13 MISCELLANEOUS
SPECIAL REVENUE – SCHOOL BOARD LAW
ENFORCEMENT TRUST FUND AND FY 2012-13 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 \$69,907 in the School Board Law Enforcement Trust Fund as shown on the attached schedule (page 3 of 4) to reflect actual FY 2012-13 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 (\$11,988) in the Special Events Funds as shown on the attached schedule (page 4 of 4) to reflect actual FY 2012-13 results.

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

1. adopt Resolution No. 1, the FY 2012-13 Miscellaneous Special Revenue – School Board Law Enforcement Trust Fund – Final Budget Review, increasing revenues, appropriations and ending fund balance by \$69,907 as shown on the schedule on page 3 of 4; and
2. adopt Resolution No. 1, the FY 2012-13 Miscellaneous Special Revenue – School Board Special Events Trust Fund - Final Budget Review, decreasing revenues, appropriations and ending fund balance by (\$11,988) as shown on the schedule on page 4 of 4.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2012-13 SUMMARY OF REVENUES & APPROPRIATIONS
 MISCELLANEOUS SPECIAL REVENUE – SCHOOL BOARD LAW ENFORCEMENT**

	<u>ADOPTED BUDGET 09/05/12</u>	<u>RESOLUTION NO. 1</u>	<u>AMENDED BUDGET 09/03/13</u>
REVENUES			
Citations	\$ 200,000	\$ 69,876	\$ 269,876
Investment/Interest Income	300	31	331
Total Revenues	\$ 200,300	\$ 69,907	\$ 270,207
BEGINNING FUND BALANCE	324,754	-	324,754
TOTAL REVENUES AND BEGINNING FUND BALANCE	<u>\$ 525,054</u>	<u>\$ 69,907</u>	<u>\$ 594,961</u>
APPROPRIATIONS			
Purchased Services	\$ 13,000	\$ (9,157)	\$ 3,843
Supplies	-	16,325	16,325
Furniture, Fixtures & Equipment	211,552	(9,593)	201,959
Total Appropriations	\$ 224,552	\$ (2,425)	\$ 222,127
FUND BALANCE - END OF YEAR			
Restricted Fund Balance	300,502	72,332	372,834
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$ 525,054</u>	<u>\$ 69,907</u>	<u>\$ 594,961</u>

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2012-13 SUMMARY OF REVENUES & APPROPRIATIONS
 MISCELLANEOUS SPECIAL REVENUE – SPECIAL EVENTS**

	<u>ADOPTED BUDGET 09/05/12</u>	<u>RESOLUTION NO. 1</u>	<u>AMENDED BUDGET 09/03/13</u>
REVENUES			
Investment/Interest Income	\$ 300	\$ 5	\$ 305
Miscellaneous Local Sources	<u>60,000</u>	<u>(11,993)</u>	<u>48,007</u>
Total Revenues	\$ 60,300	\$ (11,988)	\$ 48,312
BEGINNING FUND BALANCE	<u>246,230</u>	<u>-</u>	<u>246,230</u>
 TOTAL REVENUES AND BEGINNING FUND BALANCE	 <u>\$ 306,530</u>	 <u>\$ (11,988)</u>	 <u>\$ 294,542</u>
APPROPRIATIONS			
Purchased Services	\$ 138,413	\$ (96,943)	\$ 41,470
Printing/Duplicating	1,364	506	1,870
Field Trips	-	188	188
Supplies	<u>625</u>	<u>1,163</u>	<u>1,788</u>
Total Appropriations	\$ 140,402	\$ (95,086)	\$ 45,316
FUND BALANCE - END OF YEAR			
Restricted Fund Balance	<u>166,128</u>	<u>83,098</u>	<u>249,226</u>
 TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	 <u>\$ 306,530</u>	 <u>\$ (11,988)</u>	 <u>\$ 294,542</u>