

Financial Services
Richard H. Hinds, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 1, FY 2013-14 MISCELLANEOUS
SPECIAL REVENUE – SCHOOL BOARD LAW
ENFORCEMENT TRUST FUND SPRING 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 first resolution for the School Board Law Enforcement Trust Fund. The Special Events Funds does not need to be updated at this point.

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 decreases revenues, appropriations and ending fund balance by \$135,934 in the School Board Law Enforcement Trust Fund as shown on the attached schedule (page 3 of 3) to reflect actual FY 2013-14 results.

E-19

RECOMMENDED: That The School Board of Miami-Dade County, Florida: Adopt Resolution No. 1, the FY 2013-14 Miscellaneous Special Revenue – School Board Law Enforcement Trust Fund – Spring Budget Review, decreasing revenues, appropriations and ending fund balance by \$135,934 as shown on the schedule on page 3 of 3.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2013-14 SUMMARY OF REVENUES & APPROPRIATIONS
 MISCELLANEOUS SPECIAL REVENUE – SCHOOL BOARD LAW ENFORCEMENT**

	ADOPTED BUDGET 09/03/13	RESOLUTION NO. 1	AMENDED BUDGET 05/07/14
REVENUES			
Citations	\$ 250,000	\$ (178,000)	\$ 72,000
Confiscated Property	-	42,066	42,066
Investment/Interest Income	350	-	350
Total Revenues	\$ 250,350	\$ (135,934)	\$ 114,416
BEGINNING FUND BALANCE	372,834	(0)	372,834
TOTAL REVENUES AND BEGINNING FUND BALANCE	<u>\$ 623,184</u>	<u>\$ (135,934)</u>	<u>\$ 487,250</u>
APPROPRIATIONS			
Purchased Services	\$ 115,000	\$ 104,828	\$ 219,828
Travel In County	5,000	(5,000)	-
Travel Out of County	20,000	20,000	40,000
Printing & Duplicating	-	20,000	20,000
Rentals	-	7,000	7,000
Supplies	15,000	(9,915)	5,085
Furniture, Fixtures & Equipment	110,000	(29,793)	80,207
Total Appropriations	\$ 265,000	\$ 107,120	\$ 372,120
FUND BALANCE - END OF YEAR			
Restricted Fund Balance	358,184	(243,054)	115,130
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$ 623,184</u>	<u>\$ (135,934)</u>	<u>\$ 487,250</u>