

Financial Services  
Mrs. Judith M. Marte, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 1 FY 2014-15 MISCELLANEOUS  
SPECIAL REVENUE – SCHOOL BOARD LAW  
ENFORCEMENT TRUST FUND AND RESOLUTION NO. 1,  
FY 2014-15 SCHOOL BOARD SPECIAL EVENTS TRUST  
FINAL BUDGET REVIEW**

**COMMITTEE: FISCAL ACCOUNTABILITY**

**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 \$65,254 in the School Board Law Enforcement Trust Fund as shown on the attached schedule (page 3 of 4) to reflect actual FY 2014-15 results.

**E-24**

## **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:

Dade Partners Reception  
Teacher of the Year

This resolution decreases revenues and appropriations/ending fund balance by \$6,061 in the Special Events Funds as shown on the attached schedule (page 4 of 4) to reflect actual FY 2014-15 results.

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

1. adopt Resolution No. 1, the FY 2014-15 Miscellaneous Special Revenue – School Board Law Enforcement Trust Fund – Final Budget Review, increasing revenues by \$65,254, increasing appropriations by \$115,410 and decreasing ending fund balance by \$50,156 as shown on the schedule on page 3 of 4; and
2. adopt Resolution No. 1, the FY 2014-15 Miscellaneous Special Revenue – School Board Special Events Trust Fund - Final Budget Review, decreasing revenues by \$6,061, decreasing appropriations by \$67,571 and increasing ending fund balance by \$61,510 as shown on the schedule on page 4 of 4.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
 FY 2014-15 SUMMARY OF REVENUES & APPROPRIATIONS  
 MISCELLANEOUS SPECIAL REVENUE - SCHOOL BOARD LAW ENFORCEMENT**

	<u>ADOPTED BUDGET 09/03/14</u>	<u>INCREASE (DECREASE)</u>	<u>AMENDED BUDGET 09/09/15</u>
<b>REVENUES</b>			
Citations	\$ 155,000	\$ (106,583)	\$ 48,417
Confiscated Property	-	172,109	172,109
Investment/Interest Income	400	(272)	128
<b>Total Revenues</b>	<b>\$ 155,400</b>	<b>\$ 65,254</b>	<b>\$ 220,654</b>
<b>BEGINNING FUND BALANCE</b>	<b>128,708</b>	<b>-</b>	<b>128,708</b>
<b>TOTAL REVENUES AND BEGINNING FUND BALANCE</b>	<b><u>\$ 284,108</u></b>	<b><u>\$ 65,254</u></b>	<b><u>\$ 349,362</u></b>
<b>APPROPRIATIONS</b>			
Purchased Services	\$ 45,968	\$ 105,953	\$ 151,921
Travel Out of County	16,994	4,614	21,608
Printing & Duplicating	12,223	(9,394)	2,829
Field Trips	-	975	975
Rentals	-	11,562	11,562
Supplies	670	4,113	4,783
Furniture, Fixtures & Equipment	3,391	(2,413)	978
<b>Total Appropriations</b>	<b>\$ 79,246</b>	<b>\$ 115,410</b>	<b>\$ 194,656</b>
<b>FUND BALANCE - END OF YEAR</b>			
Restricted Fund Balance	204,862	(50,156)	154,706
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>	<b><u>\$ 284,108</u></b>	<b><u>\$ 65,254</u></b>	<b><u>\$ 349,362</u></b>

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
 FY 2014-15 SUMMARY OF REVENUES & APPROPRIATIONS  
 MISCELLANEOUS SPECIAL REVENUE - SPECIAL EVENTS**

	<u>ADOPTED BUDGET 09/03/14</u>	<u>INCREASE (DECREASE)</u>	<u>AMENDED BUDGET 09/09/15</u>
<b>REVENUES</b>			
Investment/Interest Income	\$ 300	\$ (96)	\$ 204
Miscellaneous Local Sources	<u>65,000</u>	<u>(5,965)</u>	<u>59,035</u>
<b>Total Revenues</b>	<b>\$ 65,300</b>	<b>\$ (6,061)</b>	<b>\$ 59,239</b>
<b>BEGINNING FUND BALANCE</b>	<u>235,455</u>	<u>-</u>	<u>235,455</u>
<b>TOTAL REVENUES AND BEGINNING FUND BALANCE</b>	<b><u>\$ 300,755</u></b>	<b><u>\$ (6,061)</u></b>	<b><u>\$ 294,694</u></b>
<b>APPROPRIATIONS</b>			
Salary & Fringes	\$ -	\$ 185	\$ 185
Purchased Services	107,335	(59,566)	47,769
Printing/Duplicating	6,069	(3,513)	2,556
Field Trips	1,608	(1,608)	-
Supplies	<u>3,120</u>	<u>(3,069)</u>	<u>51</u>
<b>Total Appropriations</b>	<b>\$ 118,132</b>	<b>\$ (67,571)</b>	<b>\$ 50,561</b>
<b>FUND BALANCE - END OF YEAR</b>			
Restricted Fund Balance	<u>182,623</u>	<u>61,510</u>	<u>244,133</u>
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>	<b><u>\$ 300,755</u></b>	<b><u>\$ (6,061)</u></b>	<b><u>\$ 294,694</u></b>