

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

**SUBJECT: RESOLUTION NO. 1 FY 2016-17 MISCELLANEOUS
SPECIAL REVENUE - SCHOOL BOARD LAW
ENFORCEMENT TRUST FUND AND RESOLUTION NO. 1,
FY 2016-17 SCHOOL BOARD SPECIAL EVENTS TRUST
FUND 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 \$291,148 in the School Board Law Enforcement Trust Fund as shown on the attached schedule (page 3 of 4) to reflect actual FY 2016-17 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 \$20,392 in the Special Events Funds as shown on the attached schedule (page 4 of 4) to reflect actual FY 2016-17 results.

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

1. adopt Resolution No. 1, the FY 2016-17 Miscellaneous Special Revenue – School Board Law Enforcement Trust Fund – Final Budget Review, increasing revenues by \$291,148, increasing appropriations by \$150,343 and increasing ending fund balance by \$140,805 as shown on the schedule on page 3 of 4; and
2. adopt Resolution No. 1, the FY 2016-17 Miscellaneous Special Revenue – School Board Special Events Trust Fund - Final Budget Review, decreasing revenues by \$20,392, decreasing appropriations by \$60,564 and increasing ending fund balance by \$40,172 as shown on the schedule on page 4 of 4.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2016-17 SUMMARY OF REVENUES & APPROPRIATIONS
 MISCELLANEOUS SPECIAL REVENUE - SCHOOL BOARD LAW ENFORCEMENT**

	ADOPTED BUDGET 09/07/16	INCREASE (DECREASE)	AMENDED BUDGET 09/06/17
REVENUES			
Citations	\$ 40,000	\$ 13,775	\$ 53,775
Confiscated Property	-	276,392	276,392
Investment/Interest Income	180	981	1,161
Total Revenues	\$ 40,180	\$ 291,148	\$ 331,328
BEGINNING FUND BALANCE	26,258	-	26,258
TOTAL REVENUES AND BEGINNING FUND BALANCE	<u>\$ 66,438</u>	<u>\$ 291,148</u>	<u>\$ 357,586</u>
APPROPRIATIONS			
Purchased Services	\$ 9,156	\$ 71,912	\$ 81,068
Travel Out of County	7,141	17,946	25,087
Printing & Duplicating	1,000	211	1,211
Rentals	7,241	26,611	33,852
Supplies	1,588	18,533	20,121
Furniture, Fixtures & Equipment	132	15,130	15,262
Total Appropriations	\$ 26,258	\$ 150,343	\$ 176,601
FUND BALANCE - END OF YEAR			
Restricted Fund Balance	40,180	140,805	180,985
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$ 66,438</u>	<u>\$ 291,148</u>	<u>\$ 357,586</u>

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
 FY 2016-17 SUMMARY OF REVENUES & APPROPRIATIONS
 MISCELLANEOUS SPECIAL REVENUE - SPECIAL EVENTS**

	<u>ADOPTED BUDGET 09/07/16</u>	<u>INCREASE (DECREASE)</u>	<u>AMENDED BUDGET 09/06/17</u>
REVENUES			
Investment/Interest Income	\$ 250	\$ 1,450	\$ 1,700
Miscellaneous Local Sources	100,250	(21,842)	78,408
Total Revenues	\$ 100,500	\$ (20,392)	\$ 80,108
BEGINNING FUND BALANCE	<u>239,409</u>	<u>-</u>	<u>239,409</u>
TOTAL REVENUES AND BEGINNING FUND BALANCE	<u>\$ 339,909</u>	<u>\$ (20,392)</u>	<u>\$ 319,517</u>
APPROPRIATIONS			
Salary & Fringes	\$ 2,115	\$ (2,115)	\$ -
Purchased Services	88,167	(24,414)	63,753
Travel In County	1,400	(1,400)	-
Printing/Duplicating	24,589	(24,589)	-
Field Trips	2,868	(2,868)	-
Supplies	5,777	(5,178)	599
Total Appropriations	\$ 124,916	\$ (60,564)	\$ 64,352
FUND BALANCE - END OF YEAR			
Restricted Fund Balance	<u>214,993</u>	<u>40,172</u>	<u>255,165</u>
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$ 339,909</u>	<u>\$ (20,392)</u>	<u>\$ 319,517</u>