Office of Superintendent of Schools
Board Meeting of September 9, 2026

September 3, 2026

Financial Services
Ms. Margarita Betancourt, Interim Chief Financial Officer

SUBJECT: **RESOLUTION NO. 1, FY 2025-26 MISCELLANEOUS SPECIAL REVENUE – SCHOOL BOARD LAW ENFORCEMENT TRUST FUND, SPECIAL EVENTS TRUST FUND AND INTERNAL FUNDS FINAL BUDGET REVIEW**

COMMITTEE: **FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS**

LINK TO STRATEGIC PLAN: **EFFECTIVE AND SUSTAINABLE OPERATIONAL PRACTICES**

Miscellaneous Special Revenue consists of three funds: School Board Law Enforcement Trust Fund, School Board Special Events Trust Fund, and Internal Funds. This resolution represents the final budget review for these three 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 (5a) 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 Statute 318.21 states that moneys paid to a municipality must be used to fund local criminal justice training as provided in S. 938.15 when such a program is established by ordinance, to fund a municipal school crossing guard training program, and for any other lawful purpose.

This resolution increases revenues and appropriations/ending fund balance by $182,624 in the School Board Law Enforcement Trust Fund as shown on the attached schedule (page 4 of 6) to reflect actual FY 2025-26 results.

REVISED
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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
Miscellaneous District Events

This resolution increases revenues and appropriations/ending fund balance by $55,692 in the Special Events Funds as shown on the attached schedule (page 5 of 6) to reflect actual FY 2025-26 results.

INTERNAL FUNDS

Effective July 1, 2020, the District implemented GASB Statement No. 84 ***Fiduciary Activities***. In response to the COVID-19 pandemic, GASB issued Statement No. 95 ***Postponement of the Effective Dates of Certain Authoritative Guidance***. Accordingly, GASB 84 ***Fiduciary Activities*** became effective starting in FY 2020-21.

This Statement establishes guidance regarding what constitutes fiduciary activities for accounting and financial reporting purposes. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. The District identified and reviewed all of its Schools' Internal Accounts and assessed whether these internal accounts should be reported in the custodial funds/fiduciary activities or special revenue funds. The balances reported in this fund represent the amounts which did not meet the criteria of custodial funds per GASB 84. Any internal fund amounts having District administrative involvement are considered non-custodial. Going forward, this type of activity will be reflected as part of our Miscellaneous Special Revenue funds.

This resolution decreases revenues, and appropriations/ending fund balance by $1,043,371 in Internal Funds as shown on the attached schedule (page 6 of 6) to reflect actual FY 2025-26 results.

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

1. approve Resolution No. 1, the FY 2025-26 Miscellaneous Special Revenue – School Board Law Enforcement Trust Fund – Final Budget Review, increasing revenues by $182,624, decreasing appropriations by $150,669 and increasing ending fund balance by $333,293 as shown on the schedule on page 4 of 6; and
2. approve Resolution No. 1, the FY 2025-26 Miscellaneous Special Revenue – School Board Special Events Trust Fund - Final Budget Review, increasing revenues by $55,692, decreasing appropriations by $44,046 and increasing ending fund balance by $99,738 as shown on the schedule on page 5 of 6.
3. approve Resolution No. 1, the FY 2025-26 Miscellaneous Special Revenue – Internal Funds - Final Budget Review, decreasing revenues by $1,043,371, decreasing appropriations by $1,653,397 and increasing ending fund balance by $610,026 as shown on the schedule on page 6 of 6.

Revised

MIAMI-DADE COUNTY PUBLIC SCHOOLS
FY 2025-26 SUMMARY OF REVENUES & APPROPRIATIONS
MISCELLANEOUS SPECIAL REVENUE
LAW ENFORCEMENT TRUST FUND
RESOLUTION NO. 1

	ADOPTED BUDGET 09/10/25	INCREASE (DECREASE)	AMENDED BUDGET 09/09/26
REVENUES			
Citations	$ 92,000	$ 178,609	$ 270,609
Confiscated Property	-	-	-
Investment/Interest Income	8,488	4,015	12,503
Total Revenues	$ 100,488	$ 182,624	$ 283,112
BEGINNING FUND BALANCE	245,532	-	245,532
TOTAL REVENUES AND BEGINNING FUND BALANCE	**$ 346,020**	**$ 182,624**	**$ 528,644**
APPROPRIATIONS			
Purchased Services	$ 76,293	$ (54,243)	$ 22,050
Travel In County & Out of County	33,003	(8,948)	24,055
Repairs & Maintenance	-	2,002	2,002
Rentals	29	18,303	18,332
Dues & Fees	12,873	1,834	14,707
Supplies	27,016	(17,553)	9,463
Furniture, Fixtures & Equipment	132,309	(92,064)	40,245
Total Appropriations	$ 281,523	$ (150,669)	$ 130,854
FUND BALANCE - END OF YEAR			
Restricted Fund Balance	64,497	333,293	397,790
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	**$ 346,020**	**$ 182,624**	**$ 528,644**

MIAMI-DADE COUNTY PUBLIC SCHOOLS
FY 2025-26 SUMMARY OF REVENUES & APPROPRIATIONS
MISCELLANEOUS SPECIAL REVENUE
SPECIAL EVENTS
RESOLUTION NO. 1

	ADOPTED BUDGET 09/10/25	INCREASE (DECREASE)	AMENDED BUDGET 09/09/26
REVENUES			
Investment/Interest Income	$ 5,749	$ (1,366)	$ 4,383
Miscellaneous State Sources	-	47,500	$ 47,500
Miscellaneous Local Sources	101,000	9,558	110,558
Total Revenues	$ 106,749	$ 55,692	$ 162,441
BEGINNING FUND BALANCE	143,661	-	143,661
TOTAL REVENUES AND BEGINNING FUND BALANCE	**$ 250,410**	**$ 55,692**	**$ 306,102**
APPROPRIATIONS			
Purchased Services	$ 154,253	$ (57,053)	$ 97,200
Printing & Duplicating	-	1,664	1,664
Field Trips	1,194	(354)	840
Rentals	-	17,762	17,762
Supplies	203	(138)	65
Food	5,117	(5,117)	-
Furniture, Fixtures, & Equipment	810	(810)	-
Total Appropriations	$ 161,577	$ (44,046)	$ 117,531
FUND BALANCE - END OF YEAR			
Restricted Fund Balance	88,833	99,738	188,571
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	**$ 250,410**	**$ 55,692**	**$ 306,102**

MIAMI-DADE COUNTY PUBLIC SCHOOLS
FY 2025-26 SUMMARY OF REVENUES & APPROPRIATIONS
MISCELLANEOUS SPECIAL REVENUE
INTERNAL FUNDS
RESOLUTION NO. 1

	ADOPTED BUDGET 09/10/25	INCREASE (DECREASE)	AMENDED BUDGET 09/09/26
REVENUES			
Miscellaneous Local Sources	$ 19,221,608	$ (1,043,371)	$ 18,178,237
Total Revenues	$ 19,221,608	$ (1,043,371)	$ 18,178,237
BEGINNING FUND BALANCE	9,264,011	-	9,264,011
TOTAL REVENUES AND BEGINNING FUND BALANCE	**$ 28,485,619**	**$ (1,043,371)**	**$ 27,442,248**
APPROPRIATIONS			
Purchased Services	$ 2,695,636	$ (133,818)	$ 2,561,818
Supplies	5,030,180	(961,911)	4,068,269
Furniture, Fixtures & Equipment	212,051	(94,166)	117,885
Other Miscellaneous Expenditures	11,911,566	(463,502)	11,448,064
Total Appropriations	$ 19,849,433	$ (1,653,397)	$ 18,196,036
FUND BALANCE - END OF YEAR			
Restricted Fund Balance	8,636,186	610,026	9,246,212
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	**$ 28,485,619**	**$ (1,043,371)**	**$ 27,442,248**

Revised