



**CITY OF AVENTURA  
CHARTER SCHOOL BUDGET  
FISCAL YEAR 2006/07**





## **AVENTURA CITY OF EXCELLENCE SCHOOL**

**3333 NE 188<sup>TH</sup> Street**

**Aventura, Florida 33180**

**Telephone: 305-466-1499**

**Fax: 305-466-1339**

**Website: [www.aventuracharter.org](http://www.aventuracharter.org)**

---

### **Board of Directors**

**Mayor Susan Gottlieb**

**Commissioner Zev Auerbach**

**Commissioner Bob Diamond**

**Commissioner Harry Holzberg**

**Commissioner Billy Joel**

**Commissioner Michael Stern**

**Commissioner Luz Urbaz Weinberg**

---

### **City Manager**

**Eric M. Soroka, ICMA-CM**

### **Principal**

**Katherine Bray Murphy, Ph.D.**

### **Assistant Principals**

**Julie Renee Alm**

**Daniel Sandberg**

**Administrative and Educational Services Provided by:**

**Charter Schools USA**

**CITY OF AVENTURA  
CHARTER SCHOOL FUND  
FISCAL YEAR 2006/07**

**TABLE OF CONTENTS**

<b><u>TOPIC</u></b>	<b><u>PAGE NO.</u></b>
<b>CITY MANAGER'S BUDGET MESSAGE</b>	<b>1</b>
<b>BUDGET PROCESS</b>	<b>10</b>
<b>BUDGET DEVELOPMENT GUIDELINES</b>	<b>12</b>
<b>VISION STATEMENT</b>	<b>13</b>
<b>MISSION AND CORE VALUES</b>	<b>14</b>
<b>CURRICULUM</b>	<b>14</b>
<b>PERFORMANCE CRITERIA</b>	<b>16</b>
<b>SUMMARY</b>	<b>19</b>
<b>DESCRIPTION AND ORGANIZATION CHART</b>	<b>20</b>
<b>REVENUE PROJECTIONS</b>	<b>21</b>
<b>ACTIVITIES</b>	
<b>Expenditures:</b>	
<b>K-3 Basic</b>	<b>22</b>
<b>4-8 Basic</b>	<b>23</b>
<b>Exceptional Student Program</b>	<b>24</b>
<b>Substitute Teachers</b>	<b>25</b>
<b>Instructional Media Services</b>	<b>26</b>
<b>School Administration</b>	<b>27</b>
<b>Pupil Transit Services</b>	<b>28</b>
<b>Operation of Plant</b>	<b>29</b>
<b>Child Care Supervision</b>	<b>30</b>
<b>Capital Outlay</b>	<b>31</b>
<b>ADOPTING ORDINANCE</b>	<b>32</b>



# City of Aventura

Government Center  
19200 West Country Club Drive  
Aventura, Florida 33180

---

Office of the City Manager

The Honorable Mayor and City Commission  
Aventura City of Excellence School Board of Directors  
City of Aventura  
Aventura, Florida 33180

RE: 2006/07 Charter School Fund Budget Message

Members of the City Commission:

In accordance with Article IV, Section 4.05 of the Charter of the City of Aventura, I hereby submit the proposed Budget for the Charter School Fund for the fiscal year beginning July 2006, for your review and consideration. This budget document represents the fourth year of operation of the Aventura City of Excellence School. Our goal in the development and preparation of a realistic balanced budget was to insure that the expanded middle school component and school functions were funded to provide a quality education for our students whereby lifelong learning skills are acquired.

### **Budget Format**

The format of the budget is in accordance with guidelines adopted by the State and School Board of Miami-Dade County, Florida and utilizes the school system's accounts codes as well. The proposed budget was prepared in conjunction with Charter Schools USA (CSUSA). Various meetings were held between the City, school staff and CSUSA in order to develop a balanced budget.

### **Significant Factors Affecting Budget Preparation**

The 2006/07 school year represents the fourth year of operations of the school. Our first three years have shown that we can continue to operate the school at a high level and provide quality education for our students, within the school based revenues and without outside subsidies. We have also been fortunate to have a strong business community and involved parents participate in fund raising activities for school improvements.

In December of 2004, the City and CSUSA renegotiated its Administrative and Educational Services Agreement to more accurately reflect the responsibilities of each party. This process, which recognized the additional responsibilities assumed by the City, resulted in a series of fee reduction which resulted in a cost savings of \$46,000 this budget year.

The budget includes funds to provide a sixth grade for 100 students. This impacted the budget by \$515,000 including capital outlay. It is projected that the additional students will generate \$512,000 in revenue. The cost savings from the reduced CSUSA fee will subsidize the difference

The revenues have been estimated on the conservative side, based on actions taken by the State Legislature as it related to school funding. The budget includes new revenue in the amount of \$90,000 from the Clear Channel agreement for proceeds from the billboard advertising.

In order to retain and recruit highly qualified teachers and staff, the budget reflects a COLA increase for all employees and a bonus program that meets or exceeds the Miami –Dade County school system. Mirroring national industry trends, we will experience significant increases in health insurance premiums.

In our quest to provide technology to our students, funds were allocated to provide computers in each classroom that will be utilized for seventh grade. In addition, each classroom will be equipped with a “smart board” teaching aide to provide for interactive teaching and learning opportunities.

The overall budget increased by 16.5%. This is due to the addition of the seventh grade and increased funding to significantly expand the number of books in the Media Center. The budget includes funding for lease payments to the Debt Service Fund to pay annual costs associated with the long term debt borrowed for the construction of the elementary school wing.

It is important that we continue to maximize the school dollars as much as possible and maintain efficient use of budgeted funds.

### **Expansion of the Middle School Component**

The following represents the key points relating to the addition of the seventh grade and expansion of the middle school operations:

- Nine fulltime teachers will be added for the core classes of Language Arts, Math, Science, Civics, Spanish and Technology and the electives that include Physical Education and Music. A Reading coach was also added.
- An Intramural Sports Program will be offered for basketball and volleyball.
- Seven periods of classes along with lunch and homeroom will be provided.
- Each seventh grade student will be required to take six core classes (Language Arts, Math, Comprehensive Science II, Science, Spanish, Civics, and Computer Concepts) and select one elective (TV Production, Drama, Band, Chorus, Web Design, Journalism, Creative Writing, and Team Sports).
- All at risk students will be required to take reading and all other students will be required to take Spanish.

- Gifted instruction will be provided in Language Arts and Science. Math and Spanish programs will allow multiple offerings from Introduction to high school credit level classes.
- Sixth grade offerings have also been expanded in light of additional staff capabilities.
- After school clubs and select sports programs will be provided.
- The school will begin at 8:30 a.m. and end at 3:30 p.m.

### **Summary of All Budgetary Funds**

The total proposed budget for 2006/07, including all operating and capital outlay, is \$5,384,952. The majority of the budget is Personnel Services at \$3,276,052. Operating expenditures total \$1,349,900. Other Uses expenditures, which primarily represent lease payments to the Debt Service Fund to cover school construction debt payments and transfers to the General Fund, total \$574,000. Capital Outlay expenditures are \$185,000. The following chart shows a comparison of the department's budgets for the past two years. Total costs increased by 16.5%.

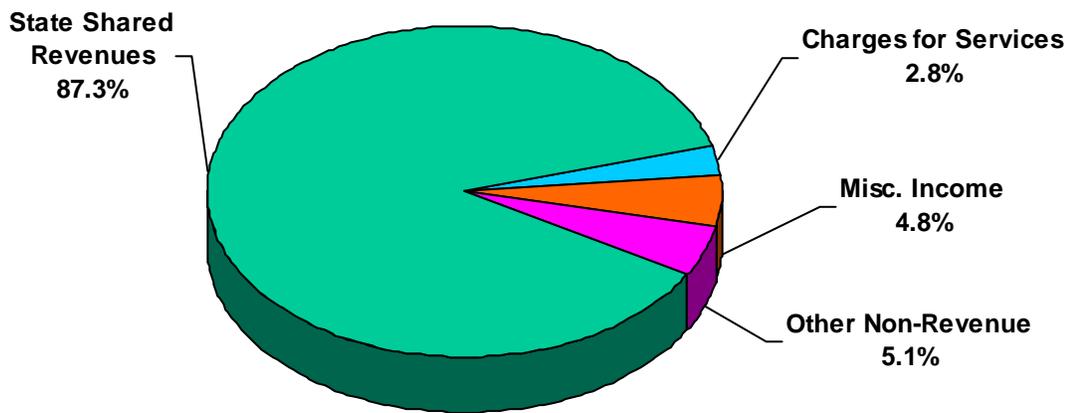
#### **Budget Category Summary**

	2005/06	2006/07	Increase (Decrease)	% Change
<b>Revenues</b>				
State Shared Revenues	\$4,018,684	\$ 4,700,852	\$ 682,168	17.0%
Charges for Services	166,000	151,100	(14,900)	-9.0%
Misc. Income	136,000	258,000	122,000	89.7%
Other Non-Revenues	300,000	275,000	(25,000)	-8.3%
Total Revenues	\$4,620,684	\$ 5,384,952	\$ 764,268	16.5%
<b>Expenditures</b>				
K-3 Basic	\$ 1,082,217	\$ 1,133,029	\$ 50,812	4.7%
4-8 Basic	944,954	1,381,831	436,877	46.2%
Exceptional Student Program	300,429	302,080	1,651	0.5%
Substitute Teachers	89,107	86,974	(2,133)	-2.4%
Instruct Media Services	71,572	148,551	76,979	107.6%
School Administration	590,642	672,199	81,557	13.8%
Pupil Transit Services	113,000	158,000	45,000	39.8%
Operation of Plant	1,129,458	1,172,485	43,027	3.8%
Child Care Supervision	144,305	144,805	500	0.3%
Capital Outlay	155,000	185,000	30,000	19.4%
Total Expenditures	\$ 4,620,684	\$ 5,384,952	\$ 764,269	16.5%

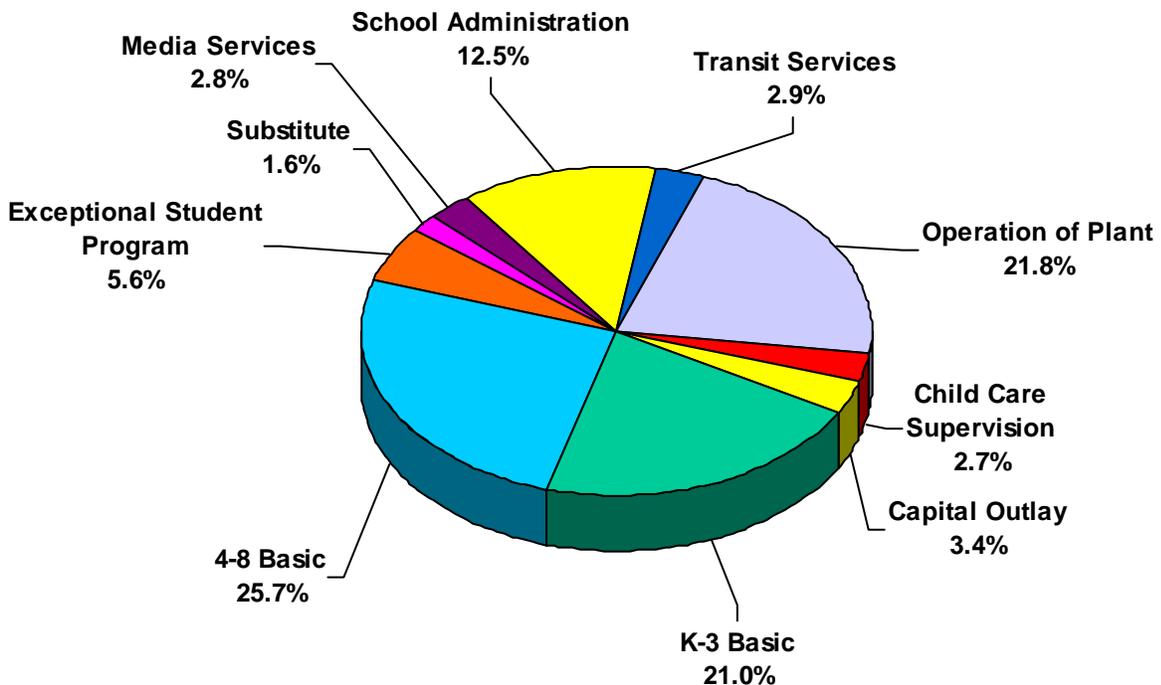
## Charter School Fund

This fund is used to account for revenues and expenditures specifically earmarked for the City's Charter School. The fund accounts for operating and capital revenues, expenditures and capital outlay.

### Charter School Fund Budget Revenues



### Charter School Fund Budget Expenditures



## Goals

The 2006/07 school year represents the fourth year of operations for Aventura City of Excellence School (ACES). This past year a great deal of time and effort was expended on expanding parental involvement, school clubs and identifying and working with students at risk. . In 2006/07, ACES will continue to expand middle school operations to include seventh grade and related curriculum offerings.

ACES will enrich a child's learning and social atmosphere through:

- Safe School Campus – The City provides a fulltime certified police officer to the school that serves as the School Resource Officer. Traditional security methods including cameras are in place at the School.
- Before/After School Care – The service is available from 7:30 A.M. to 8:30 A.M. and 3:00 P.M. to 6:00 P.M. every school day on a fee basis to all children attending the school.
- Small Class Sizes – Kindergarten classes are limited to 20 students and all other grades are limited to 25 students.
- Technology Integrated in Every Classroom – At least 4 state-of-the-art computers will be available in every classroom and 2 fully equipped computer labs including smart boards is based at the school.
- Low Student-Teacher Ratio
- Parental Involvement Opportunities – Parents must sign a “contract” agreeing to volunteer a minimum of 20 hours per year.
- Personalized Learning Plans – Student’s individual needs are assessed, instructional strategies are implemented to target individual needs and student progress is documented annually in student portfolios.
- Progressive Curriculum – Standards based curriculum that adds depth and breath to subject matter above state and national standards.
- Specialty Classes – Includes music, art, physical education, media, computers, foreign language and science at the elementary level and elective offerings at the Middle School.
- Character-Building Education (“Living Values”)
- Experienced Faculty
- Exceptional Student Education (ESE), English for Speakers of Other Language (ESOL), Gifted Students Programs – The budget provides 4 full time staff members to ensure the efficacy of these programs. In addition each grade level is staff with at least one teacher who has or is working on completing a “gifted certificate endorsement
- Enthusiastic and Nurturing Teachers and Staff
- Transportation - Students residing within 2 miles of the school site will not be eligible for transportation. Those living greater than 2 miles but less than 3.5 miles will be eligible for transportation. Students living greater than 3.5 miles must furnish their own transportation.
- Physical Fitness - All elementary students have recess daily. A full size gym located next door at the City’s Community Center is available to the

school for physical education classes and special events in addition to an outside basketball court and track.

- Life Long Learners - A 4,000 square foot media center is equipped with a symposium, ceiling projector, surround sound and a motorized viewing screen. The facilities capabilities are maximized daily for classroom instruction as well as special events and before school use.

### **Revenues**

The revenues, available for allocation in the 2006/07 Fiscal Year, are anticipated to be \$5,384,952. This is an increase of \$764,269 or 16.5% compared to the prior year. Approximately \$512,000 of the increase was directly related to 100 new students for seventh grade.

State Shared Revenues – The amount projected for Florida Education Finance Program revenues is \$4,312,333 and is based on \$5,390 per student after the deductions for the transportation reimbursement component and the 2% held back by the School Board for administrative costs. School lunch reimbursement revenues are estimated to be \$32,577. The transportation reimbursement amount is \$91,962 and is based on 300 students requiring bus service. Capital Outlay revenue amounts are based on \$330 per student. This is \$40 per student less than the prior year. The final amount will be based on the actions of the State Legislature.

Charges for Services – The amount projected for reimbursement from the food service vendor is projected to be \$6,100. After School Program includes revenues derived from fees charged for Before and After School Programs and is estimated to be \$145,000.

Miscellaneous Income – The total amount is \$258,000. This is an increase of \$122,000 compared to the previous year. This is based on new revenues in the amount of \$90,000 from the Clear Channel agreement for proceeds from the billboard advertising and projected increases in field trips/special programs revenues and fundraising activities. This is offset by specific expenditures in the budget.

Other Non-Revenues – This represents anticipated fund balance amounts from the prior year's budget.

### **Expenditures**

The estimated 2006/07 expenditures contained within this budget total \$5,384,952 and are balanced with the projected revenues. Total expenditures are \$764,269 or 16.5% higher than the 2005/06 fiscal year amount.

### **Personnel Services**

Personnel Services are budgeted at \$3,276,052 or 61% of the budget. Personnel Services expenditures for all employees have been budgeted to reflect a 3.5% cost of living adjustment and a bonus amount that averages \$500 per employee. The pay plan will continue to meet or exceed Miami-Dade County Schools. The total number of employees is 66 full time and 15 part-time compared with 57 full-time and 15 part-time positions included in last year's budget. Included in the full-time positions are 53 teachers, 5 part-time para-professionals, 1 Reading

specialist and 1 Instructional Counselor. The majority of the part-time positions (9) are utilized to provide Before and After School Programs. In addition, a Media Specialist and a computer network/technician position are included in the budget. All employees except the Principal, Vice Principal and Janitor are under contract with CSUSA. A major impact on the budget is attributed to increased health insurance costs (\$25,000).

The following outlines the staffing level comparisons to the prior fiscal year:

Function	Job Class	2005/06		2006/07	
		Full Time	Part Time	Full Time	Part Time
5101	Teacher	20.00	-	20.00	-
	Para-Professionals		5.00	-	5.00
	Reading Specialist	1.00		1.00	
	Instructional Counselor	0.50		0.50	
5102	Teacher	17.00	-	26.00	-
	Instructional Counselor	0.50		0.50	
	Para-Professionals		1.00	-	1.00
5250	Teacher	5.00	-	5.00	-
5901	Substitute Teacher	2.00		2.00	-
6200	Media Specialist	1.00		1.00	
7300	Principal	1.00	-	1.00	-
	Assistant Principal	2.00	-	2.00	-
	Business Manager	1.00	-	1.00	-
	Administrative Assistant	1.00	-	1.00	-
	Receptionist	1.00	-	1.00	-
	Registrar/Compliance	1.00	-	1.00	
	Computer Network/Tech	1.00	-	1.00	
	Asst. to Principal	1.00		1.00	
7900	Janitor	1.00		1.00	
9102	Site Coordinator		1.00		1.00
	P/T After School Counselor I		4.00		4.00
	P/T After School Counselor II		4.00		4.00
	<b>Total</b>	<b>57.00</b>	<b>15.00</b>	<b>66.00</b>	<b>15.00</b>

Operating Expenses

The expenditures for operating expenses are \$1,349,900, which represents 25% of the budget. This is \$220,213 more than the prior year. This can be attributed to

the costs associated with the addition of the seventh grade and increase in the number of books for the Media Center. The major expenses are as follows:

- CSUSA education/administrative fee - \$258,740
- Textbooks - \$214,000
- Other materials and supplies - \$161,800
- Transportation services contract - \$158,000
- Field Trip and School Events - \$100,000
- Electricity - \$101,000
- Building maintenance contract - \$97,300
- SPED Services - \$46,000
- Repairs and Maintenance -\$32,500

#### Other Uses

Other Uses expenditures total \$574,000, primarily represent lease payments to the Debt Service Fund to cover the elementary school wing construction debt payments. Other expenditures include a contingency account and transfers to the General Fund.

#### Capital Outlay

A total of \$185,000 has been budgeted for furniture, fixtures, equipment and computer equipment. This is an increase of \$30,000. A majority of the funds will be utilized to add computers in the middle school class rooms, purchase additional smart boards, as well as upgrading software.

### **Summary**

I am pleased to submit the detailed budget contained herein. The budget document and its related funding levels represent the City's continued commitment to providing a school of excellence for our community.

The budget contains funding levels to address the following key objectives:

- Hiring and retaining administrators and teachers who are well prepared for creating life-long learners in their students as well as acting as role models in their own quest for knowledge on the latest "best practices" in educational research to enhance their teaching abilities.
- Putting into place a strong accountability system that will hold everyone at the school responsible for maximizing learning opportunities.
- Creating a school climate that enables students and teachers to feel they are cared for, respected, and contributing members of the school.
- A low staff-pupil ratio in order to enhance the development of the individual strengths of each student.
- Establishing initial baseline assessment data to identify and measure student progress.
- Providing additional staff members and costs association with providing a sixth grade and a middle school component.
- Developing a strong parent-teacher relationship.

- Maximizing the use of technology imbedded in classroom instruction as well as in a lab setting.

The preparation and formulation of this document could not have been accomplished without the assistance and dedicated efforts of the School's Administration and Charter Schools USA. All questions relating to the budget should be referred to my attention.

Respectfully submitted,

Eric M. Soroka  
City Manager

# BUDGET PROCESS

## **Budget Preparation/Development**

1. January: Meetings are held with CSUSA, Principal and City Manager to develop Goals and to discuss issues that may impact the budget for the upcoming school year.
2. February: Preliminary Revenue projections and forecasts are developed by the City Manager. The following steps are followed to project revenues:
  - Forecast student enrollment
  - The State's Florida Education Finance Program (FEFP) per student allocation is projected by the State and provided to the charter school.
  - Capital Outlay funding is determined by the State based on available funding.
3. March: Personnel needs are developed based on input from the Principal and staff. The following steps are utilized to forecast personnel:
  - Review existing staffing requirements to ensure adequate coverage for student needs and new programs.
  - Review salary structure to ensure competitiveness with the school district.
  - Benefits calculations such as Workers Compensation, Life Insurance, Health Insurance, and Pension are provided by CSUSA and developed for each qualifying employee
4. April: Individual expenditure line items are developed by the City Manager based on input from the Principal, CSUSA and historical data. A draft of the budget document is prepared by the City Manager. The draft is reviewed by the Principal, CSUSA and the Finance /Support Services Department.
5. May: The budget is reviewed by the School Advisory Board. The City Manager submits budget to the City Commission who act as the Board of Directors for the School.
6. June: The budget is loaded into the accounting system.
7. July: Budget goes into effect.

## **Budget Adoption**

The Charter School budget is approved via Ordinance at two public meetings scheduled for May and June conducted by the City Commission. The adopted budget is integrated into the accounting software system effective July 1st.

## **Budget Control/Monitoring**

Funds appropriated in the Budget may be expended by and with the approval of the City Manager in accordance with the provisions of the City Charter and applicable law. Funds of the City shall be expended in accordance with the appropriations provided in the Budget and shall constitute an appropriation of the amounts specified therein. Supplemental appropriations or the reduction of appropriations, if any, shall be made in accordance with Section 4.07 of the City Charter.

The Budget establishes a limitation on expenditures by department total. Said limitation requires that the total sum allocated to the Charter School department for operating and capital expenses may not be increased or decreased without specific

authorization by a duly-enacted Resolution affecting such amendment or transfer. Therefore, the City Manager may authorize transfers from one individual line item account to another, so long as the line item accounts are within the same department and fund.

The "Personnel Allocation Summary" enumerates all authorized budgeted positions. However, the City Manager may amend said authorized budgeted positions in order to address the operating needs of the department so long as sufficient budgeted funds are available.

The budget is monitored on a monthly basis to track variances between actual and budgeted amounts. Significant variances are investigated and monitored for corrective action. Quarterly review meetings are held with the Principal and City Manager.

Encumbrances do not constitute expenditures or liabilities in the current year, but instead are defined as commitments related to unperformed contracts for goods or services, which are only reported in governmental funds.

### **Budget Amendment**

Upon the passage and adoption of the Charter School Fund Budget for the City of Aventura, if the City Manager determines that the department total will exceed its original appropriation, the City Manager is authorized to prepare such Resolutions for consideration by the City Commission as may be necessary and proper to modify any line item from the Budget.

### **Basis of Accounting**

Basis of Accounting refers to the time period when revenues and expenditures are recognized in the accounts and reported on the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The accrual basis of accounting is followed for the proprietary fund types. The modified accrual basis of accounting is followed in the governmental fund types and the expendable trust funds type. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, that is, when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. Expenditures are generally recognized under the modified accrual accounting when the related fund liability is incurred. Exceptions to the general rule are principal and interest on general long-term debt which is recognized when due.

The Charter School Department Budget applies all applicable GASB pronouncements as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) statements and interpretations, Accounting Principles Board (APB) opinions and Accounting Research Bulletins (ARBs).

During June 1999, the Government Accounting Standards Board (GASB) issued Statement No. 34. This statement established new accounting and financial

reporting standards for state and local governments. The Charter School implemented the new financial reporting requirements of GASB 34.

## **BUDGET DEVELOPMENT GUIDELINES**

### **Financial Policies**

The Charter School's financial policies, compiled below, set forth the basic framework for the overall fiscal management of the school. Operating independently of changing circumstances and conditions, these policies assist the decision-making process of the City Manager and School's Administration. These policies provide guidelines for evaluating both current activities and proposals for future programs.

Most of the policies represent long-standing principles; traditions and practices that have guided the Charter School in the past and have helped maintain financial stability over the last 2 years. They are reviewed annually as a decision making tool and to ensure their continued relevance in an ever-changing environment.

### **Operating Budget Policies**

1. The Charter School will maintain at a minimum, an accessible cash reserve equivalent to four weeks of operating costs.
2. No new or expanded services shall be implemented without a corresponding revenue source or the implementation of trade-offs of expenses or revenues at the same time. This applies to personnel, equipment and any other peripheral expenses associated with the service.
4. The Charter School shall continue to support a scheduled level of maintenance and replacement of its infrastructure.
5. The Charter School shall support capital expenditures that reduce future operating costs.

### **Capital Budget Policies**

1. The Charter School will develop a multi-year plan for capital improvement that is updated annually with documentation of deviations from the plan.
2. The Charter School will maintain its physical assets at a level adequate to protect the Schools' capital investment and minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of the capital equipment from current revenues wherever possible.
3. The Charter School will provide sufficient funds to replace and upgrade equipment as well as to take advantage of new technology thereby ensuring that employees have safe and efficient tools to provide their service. It reflects a commitment to further automation and use of available technology to improve productivity in the Charter School's work force. The objective for upgrading and replacing equipment includes: (1) normal replacement as equipment completes its useful life, (2) upgrades to new technology, and (3) additional equipment necessary to service the needs of the Charter School.
4. The Charter School will use the following criterion to evaluate the relative merit of each capital project. Capital expenditures will foster goals of:
  - a. Projects specifically included in an approved replacement schedule.
  - b. Projects that reduce the cost of operations.

- c. Projects that significantly improve safety and reduce risk exposure.

**Revenue Policies**

1. The School will attempt to maintain a diversified and stable revenue system as a shelter from short-run fluctuations in any single revenue source.
2. The School will attempt to obtain new revenue sources as a way of ensuring a balanced budget.
3. The School will review fees/charges annually and will design or modify revenue systems to include provisions that automatically allow charges to grow at a rate that keeps pace with the cost of providing the service.

**Cash Management/Investment Policies**

1. The School will deposit all funds received by 2:00 PM the next day.
2. Investment of School funds will emphasize preservation of principle; the objective will be to match or exceed the yield of the State Board of Administration.
3. The School will collect revenues aggressively, including any past due amounts owed.

**Reserve Policies**

1. The School will maintain a fund balance of at least \$100,000.

**Accounting, Auditing, and Financial Reporting Policies**

1. An independent audit will be performed annually.
2. The Charter School will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).

# **AVENTURA CITY OF EXCELLENCE SCHOOL**

## **VISION STATEMENT**

To join with our community to become the premier charter school in the nation where academic excellence coexists with the promotion of social responsibility grounded in an atmosphere of human dignity.

### **MISSION**

We believe that we have a responsibility to create a school climate that enables every individual to feel cared for, respected and to act as contributing members of the school culture. All students can learn and will be encouraged to strive for academic excellence and personal growth that will enable them to be productive and active members of society.

### **CORE VALUES**

We develop school programs based on “best practices” to promote learning gains.

We provide a strong accountability system that holds everyone at the schoolhouse responsible for maximizing learning opportunities.

Provide each student with experiences to develop an awareness of good health habits and attitudes for living by encouraging each student to perceive learning as a life-long continuing process from pre-school through adulthood.

We improve upon the quality of instruction and curriculum by increasing the effectiveness of teachers and their teaching through ongoing professional development

#### **Social Responsibility**

We develop an understanding of and responsibility for making positive personal and social choices.

We develop the ability to think critically, make inferences, apply knowledge to new settings and use these skills to make wise choices.

We build in each student and professional staff member a sense of self-worth and a positive self-concept.

We foster an environment where academic “press” coexists with developing as citizens of this world.

### **CURRICULUM**

ACES curriculum is based on the state standards with a focus on project –based applications encompassing the sciences, arts, math and language that allow students an opportunity to combine their creativity and practical knowledge. ACES teachers utilize technology daily to reinforce instruction and offer opportunities for independent practice. Students have access to internet-based

**Charter School Fund Budget**

instructional programs at home and at school. All classrooms are equipped with computers.

In addition to ACES core curriculum, students have weekly instruction in Art, Music, Physical Education, Media and Technology. Students in grades third through fifth receive Spanish instruction two times per week. Our science resource teacher brings classroom learning to life through weekly hands-on applications in the science lab.

Students who are eligible for the gifted program spend one full day each week with a gifted resource teacher. This enrichment program serves as an extension and enhancement of the curriculum being delivered by regular classroom teachers. Our gifted resource teacher also "team teaches" within select classrooms. Project-based applications encompassing the sciences, arts, math, and language allow students an opportunity to combine their creativity and practical knowledge.

ACES ESE Resource Specialists work along side the classroom teacher on a daily basis to ensure that all student needs are met. Resource Specialists modify instruction as appropriate to enable students to meet their goals. ESE Specialists collaborate with classroom teachers to ensure that "strategies for success" are implemented in all subject areas.

Our English Speakers of Other Languages program is offered to students who are working toward English language proficiency. Classroom teachers servicing ESOL students have undergone special training related to strategies that enhance language acquisition. ACES ESOL Resource Specialists collaborate with classroom teachers related to instructional modifications that aide in content comprehension. ACES ESOL Resource Teachers meet with parents and conducts annual evaluations to measure progress toward English language proficiency. This program is offered to students who qualify for services based on school district requirements.

In addition, ACES part-time Speech and Language Pathologist services students in small groups two to three time per week, depending on their needs.

Classroom teachers utilize technology daily to reinforce instruction and offer opportunities for independent practice. ACES students have access to Internet-based instructional programs at home and at school. Students Kindergarten through fifth grade utilize the ACES computer lab weekly.

Each week students receive library instruction from ACES Media Specialists in topics such as research skills, types of literature and media, plagiarism, organizing ideas, concept mapping and the importance of developing a life long love of learning.

The ACES music program emphasis multicultural music appreciation, songs, rhythm and rhyme. Our Music room is equipped with tambourines, bells, maracas, drums, keyboard and more.

ACES physical education program emphasizes sportsmanship and teamwork. Students are exposed to a variety of games, sports and activities utilizing our full size, indoor gymnasium. ACES contracts with a Nutrition Specialist to provide classroom instruction and exercise leading to a healthy lifestyle.

ACES science laboratory program provides students with hands-on application of core curriculum. Students in second through fifth grade visit the science lab weekly and students in Kindergarten and first grade conduct experiments within their classrooms. Students conduct scientific investigations including predictions, observation, data collection, evaluation and communication of findings.

ACES Modern Language Program places emphasis on four basic components of language acquisition (e.g., listening, speaking, reading and writing). Students build an understanding of the relationship between perspectives and products of various cultures.

ACES Arts program fosters self-expression and creativity. The art program is designed to inspire and motivate children to experience the connection between disciplines such as language arts, math, science and social studies. Students use a variety of mediums including paint, chalk, clay and fabric to create 2-D and 3-D art.

All students participate in a club of their choosing once a week. Teachers and community members act as sponsors for these various clubs: Chess Club, Math Madness, Hip Hop Dance, Modern Dance, Middle Eastern Dance, Jazz, Latin Dance, Arts and Craft Club, Patrol Club, Sports and Sportsmanship Club, French and Spanish Clubs, Technology Club, Health and Well Being Club, Real Estate Development Club, Environmental Health Sciences Club, Creative Marketing Club, Fabulous Food Club, Banking Club, Hebrew Club, Percussion Club, Middle Eastern Dance and Awesome Readers Book Club.

## **PERFORMANCE CRITERIA**

1) **Indicator:** All students will maintain a portfolio demonstrating and charting improvement and mastery of skills required at that grade level. This portfolio will be part of the Personal Learning Plan (PLP) that is the compendium of parent, student and teacher conferences. Each PLP will establish academic goals for each individual student in relation to his/her performance and progress.

**2003/04 Actual: Complete**

**2004/05 Actual: Complete**

2) **Indicator:** The State of Florida A+ Plan Grade shall be no lower than a "B".

**2003/04 Actual: B**

**2004/05 Actual: A**

3) **Indicator:** Meet the requirements delineated in Florida State Board of Education Administrative Rule 6A-1.09981, Implementation of Florida's System of School Improvement and Accountability, as may be amended from time to time.

**2003/04 Actual: Complete**

**2004/05 Actual: Complete**

4) **Indicator:** Percent of parents that completed all 20 required volunteer hours by the end of the year.

**2003/04 Actual: 98%**

**2003/04 Actual: 99%**

5) **Indicator:** Number of students enrolled shall be 95% of the number allowed by the School Charter.

**2003/04 Actual: 100%**

**2004/05 Actual: 100%**

6) **Indicator:** The year-to-year retention rate shall be 90%.

**2003/04 Actual: 98%**

**2003/04 Actual: 99%**

7) **Indicator:** The percentage of parents who on the Parent Survey agree or strongly agree to the statement that "I would recommend the Charter School to a friend" is 90%.

**2003/04 Actual: 99%**

**2004/05 Actual: 100%**

8) **Indicator:** The audits required by State Law and the Charter shall indicate that the financial statements are presented fairly and that tests of compliance with laws and regulations and consideration of the internal control over financial reporting disclose no instances of non-compliance, nor any material weaknesses.

**2003/04 Actual: All in compliance**

**2004/05 Actual: All in compliance**

9) **Indicator:** Class size and student/classroom teacher ratios shall be maintained throughout the school year at 20:1 for kindergarten and 25:1 for grades 1 through 5.

**2003/04 Actual: All in compliance**

**2004/05 Actual: All in compliance**

10) **Indicator:** Reading - Percent of Students in the school on grade level and above in Reading. This is based on the Sunshine State Standards and exhibited in proficiency on the Florida Comprehensive Assessment Test (FCAT).

**2003/04 Actual: 70%**

**2004/05 Actual: 81%**

11) **Indicator:** Math - Percent of Students in the school on grade level and above in Math. This is based on the Sunshine State Standards and exhibited in proficiency on the Florida Comprehensive Assessment Test (FCAT).

**2003/04 Actual:** 69%

**2004/05 Actual:** 79%

12) **Indicator:** Writing - Percent of students in the school on grade level and above in Writing. This is based on the Sunshine State Standards and exhibited in proficiency on the Florida Comprehensive Assessment Test (FCAT).

**2003/04 Actual:** 85%

**2004/05 Actual:** 91% of students scored 3.0 or higher which was a gain from the previous year however, based on the new accountability standard of 3.5 82% of students exhibited proficiency.

13) **Indicator:** All Students will achieve high science standards as measured by Sunshine State Standards Performance Standards.

**2003/04 Actual:** A mean score of 266 was recorded, which is 20 points below the states average.

**2004/05 Actual:** A mean score of 301 was achieved which is above the state and district average.

# CITY OF AVENTURA

## CHARTER SCHOOL FUND 190

### BUDGET CATEGORY SUMMARY

2006/07 (July 1 - June 30)

#### FUND DESCRIPTION

This fund is used to account for revenues and expenditures specifically earmarked for the City's Charter Schools. The fund will account for operating and capital revenues, and expenditures associated with the Aventura City of Excellence School.

CATEGORY	2005/06 APPROVED BUDGET	2006/07 CITY MANAGER PROPOSAL
<b>REVENUE PROJECTIONS</b>		
State Shared Revenues	\$ 4,018,684	\$ 4,700,852
Charges for Services	166,000	151,100
Misc. Income	136,000	258,000
Disposition of Fixed Assets	0	0
Other Non-Revenues	300,000	275,000
<b>Total Revenues</b>	<b>\$ 4,620,684</b>	<b>\$ 5,384,952</b>
<b>EXPENDITURES</b>		
K-3 Basic	\$ 1,082,217	\$ 1,133,029
4-8 Basic	944,954	1,381,831
Exceptional Student Program	300,429	302,080
Substitute Teachers	89,107	86,974
Instruct Media Services	71,572	148,551
School Administration	590,642	672,199
Pupil Transit Services	113,000	158,000
Operation of Plant	1,129,458	1,172,485
Child Care Supervision	144,305	144,805
Capital Outlay	155,000	185,000
<b>Total Expenditures</b>	<b>\$ 4,620,684</b>	<b>\$ 5,384,952</b>
Charter School Fund Budget Revenues over(under) Expenditures	\$ 0	\$ 19 (0)

# CITY OF AVENTURA

CHARTER SCHOOL

2006/07

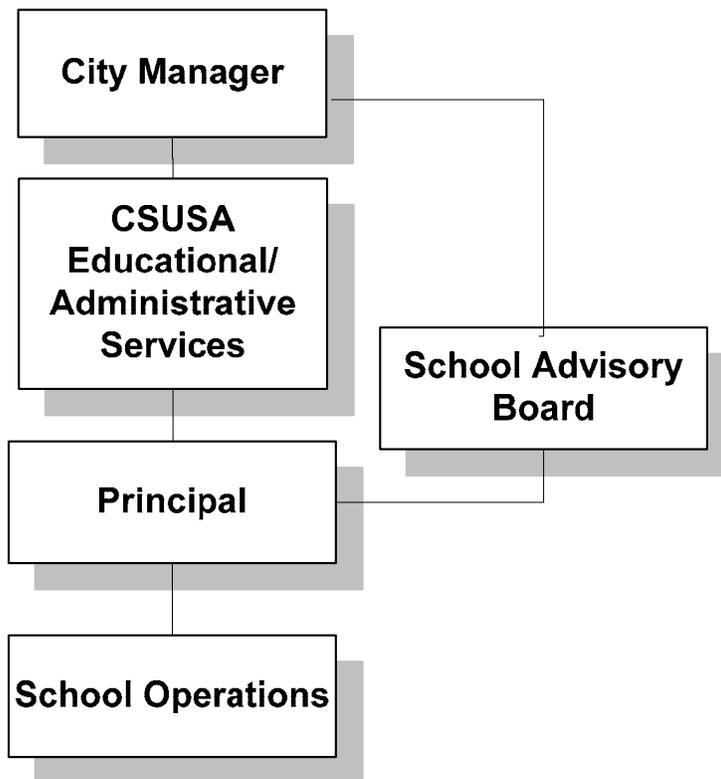
## DEPARTMENT DESCRIPTION

This department is responsible for organization, operation and management of the City's Charter School. By focusing on low student-teacher ratios, high academic standards and parental participation, the school provides a first class learning environment for the City's children. The school operations are provided in conjunction with a contract with Charter Schools USA.

CATEGORY RECAP				2004/05 APPROVED BUDGET	2005/06 CITY MANAGER PROPOSAL
		<b>Personnel Services</b>		\$2,763,412	\$3,276,052
		<b>Operating Expenditures</b>		1,129,687	1,349,900
		<b>Other Uses</b>		572,585	574,000
		<b>Capital Outlay</b>		155,000	185,000
		<b>Total</b>		<b>\$4,620,684</b>	<b>\$ 5,384,952</b>

## Charter School Department

### Organization Chart



# CITY OF AVENTURA

## CHARTER SCHOOL FUND 190

### REVENUE PROJECTIONS

2006/07

ACCOUNT #	SCHOOL FUNCTION DESCRIPTION	2005/06 APPROVED BUDGET	2006/07 CITY MANAGER PROPOSAL
	<b><u>State Shared Revenues:</u></b>		
335910	3310 Florida Education Finance Program	\$ 3,649,684	\$ 4,312,333
331600	3399 Grants	-	-
335905	School Lunch Reimbursement	52,000	32,557
335980	3354 Transportation	58,000	91,962
335991	3391 Capital Outlay	259,000	264,000
	Subtotal	\$ 4,018,684	\$ 4,700,852
	<b><u>Charges for Services:</u></b>		
3478050	3450 Food Service Fees	6,000	6,100
3479050	3473 After School Programs	160,000	145,000
	Subtotal	\$ 166,000	\$ 151,100
	<b><u>Misc. Income:</u></b>		
3611000	3431 Interest Earnings	1,000	3,000
3661955	Field Trips/Special Programs	50,000	75,000
3661966	Media Center Donations	-	5,000
3665000	Other Private Source Revenue	-	90,000
3661900	3495 Misc. Revenues	85,000	85,000
	Subtotal	\$ 136,000	\$ 258,000
	<b><u>Disposition of Fixed Assets</u></b>		
364010	3780 Sale of Equipment	\$ -	\$ -
	<b><u>Other Non-Revenues</u></b>		
3999000	3489 Beginning Surplus	300,000	275,000
3811001	3610 Transfer from General Fund	-	-
	Subtotal	300,000	275,000
	<b>Total Revenues</b>	<b>\$ 4,620,684</b>	<b>\$ 5,384,952</b>

# CITY OF AVENTURA

CHARTER SCHOOL

2006/07

BUDGETARY ACCOUNT SUMMARY

190-6001-569

**K-3 Basic 5101**

SCHOOL				2005/06	2006/07				
ACCOUNT #	FUNCTION DESCRIPTION			APPROVED BUDGET	CITY MANAGER PROPOSAL				
<b><u>Personnel Services</u></b>									
1220	120	Teacher		726,607	749,791				
1250	150	Aides		40,375	40,375				
		Para-Professionals (P/T (5))							
1230	130	Other Certified Instruction		76,590	77,364				
		Reading Specialist							
		Instructional Counselor							
2101	221	Social Security- matching		64,533	66,366				
1502	291	Bonuses		10,500	10,500				
2201	211	Pension		6,024	6,204				
1503	291	Stipends		4,000	4,000				
2301	231	Health		67,790	89,290				
2302	232	Life Insurance & Disability		3,350	3,410				
2401	241	Workers compensation		9,975	10,257				
1505	291	Sick Day Buyout		7,200	7,200				
			subtotal	\$1,016,944	\$1,064,756				
<b><u>Operating Expenditures/Expenses</u></b>									
4001	330	Travel/Conferences/Training		2,773	2,773				
5290	590	Other Mat'l & Supply		17,000	20,000				
5299	790	Miscellaneous Expense		4,500	4,500				
5410	521	Memberships/dues/subscription		1,000	1,000				
5411	520	Textbooks		40,000	40,000				
			subtotal	\$65,273	\$68,273				
		<b>Total Function 5101</b>		<b>\$1,082,217</b>	<b>\$1,133,029</b>				





**CITY OF AVENTURA**

CHARTER SCHOOL

2006/07

BUDGETARY ACCOUNT SUMMARY

190-6004-569

**Substitute Teachers 5901**

SCHOOL			2005/06	2006/07
ACCOUNT #	FUNCTION	DESCRIPTION	APPROVED BUDGET	CITY MANAGER PROPOSAL
<b><u>Personnel Services</u></b>				
1220	120	Teacher	57,750	53,561
1225	140	Teacher - P/T	16,000	18,000
2101	221	Social Security- matching	4,417	4,097
2201	211	Pension	433	402
1502	291	Bonuses	1,000	1,000
2301	231	Health	7,314	8,306
2302	232	Life Insurance	768	256
2401	241	Workers compensation	705	631
1505	291	Sick Day Buyout	720	720
		subtotal	89,107	86,974
<b><u>Operating Expenditures/Expenses</u></b>				
3190	310	Prof & Tech Services	-	-
		subtotal	\$ -	\$ -
		<b>Total Function 5901</b>	<b>\$89,107</b>	<b>\$86,974</b>



# CITY OF AVENTURA

CHARTER SCHOOL

2006/07

BUDGETARY ACCOUNT SUMMARY

190-6006-569

**School Administration 7300**

ACCOUNT #	SCHOOL FUNCTION DESCRIPTION	2005/06 APPROVED BUDGET	2006/07 CITY MANAGER PROPOSAL
<b><u>Personnel Services</u></b>			
1260	160	Other Support Personnel	170,326
		Receptionist	
		Administrative Assistant	
		Registrar/Compliance/ESE	
		Site Coordinator	
		Network/Comp Tech -P/T	
		Asst. to Principal	
1211	110	Administrators	216,594
		Vice Principal (2)	
		Principal	
4041	201	Automobile allowance	4,800
2201	211	Pension	14,896
2101	221	Social Security- matching	29,599
1502	291	Bonuses	8,000
1503	291	Stipends	0
2301	231	Health	34,550
2302	232	Life Insurance	1,796
2401	241	Workers compensation	4,581
2501	251	Unemployment compensation	0
		subtotal	\$485,142
<b><u>Operating Expenditures/Expenses</u></b>			
4001	330	Travel/conferences/training	3,000
3190	310	Prof & Tech Services	0
4855		Field Trips/School Events	60,000
4901	391	Legal/Employment Ads	5,000
5290	590	Other Mat'l & Supply	35,000
5410	521	Memberships/dues/subscription	2,500
		subtotal	\$105,500
		<b>Total Function 7300</b>	<b>\$590,642</b>
<b>Charter School Fund Budget</b>			<b>\$672,199</b>

**CITY OF AVENTURA**

CHARTER SCHOOL

2006/07

BUDGETARY ACCOUNT SUMMARY

190-6007-569

**Pupil Transit Services 7800**

			2005/06	2006/07
			APPROVED	CITY MANAGER
ACCOUNT #	SCHOOL	FUNCTION DESCRIPTION	BUDGET	PROPOSAL
<b><u>Operating Expenditures/Expenses</u></b>				
3190	310	Prof & Tech Services	113,000	158,000
		subtotal	\$113,000	\$158,000
		<b>Total Function 7800</b>	<b>\$113,000</b>	<b>\$158,000</b>





# CITY OF AVENTURA

CHARTER SCHOOL

2006/07

BUDGETARY ACCOUNT SUMMARY

190-6010-569

## Capital Outlay 7400

					2004/05 APPROVED BUDGET	2005/06 CITY MANAGER PROPOSAL
ACCOUNT #	SCHOOL FUNCTION DESCRIPTION					
<b><u>Capital Outlay</u></b>						
6401	692	Computer Software >750			15,000	15,000
6410	640	Furniture, Fixture & Equipment			50,000	50,000
6401	643	Computer Equipment >750			90,000	120,000
			subtotal	\$155,000	\$185,000	
		<b>Total Function 7400</b>			<b>\$155,000</b>	<b>\$185,000</b>

ORDINANCE NO. 2006-\_\_

AN ORDINANCE OF THE CITY OF AVENTURA, FLORIDA, ADOPTING THE ATTACHED CHARTER SCHOOL OPERATING AND CAPITAL BUDGET FOR THE AVENTURA CITY OF EXCELLENCE SCHOOL FOR FISCAL YEAR 2006/07 (JULY 1 – JUNE 30), PURSUANT TO SECTION 4.05 OF THE CITY CHARTER; AUTHORIZING EXPENDITURE OF FUNDS ESTABLISHED BY THE BUDGET; PROVIDING FOR BUDGETARY CONTROL; PROVIDING FOR PERSONNEL AUTHORIZATION; PROVIDING FOR GIFTS AND GRANTS; PROVIDING FOR AMENDMENTS; PROVIDING FOR ENCUMBRANCES; PROVIDING FOR SEVERABILITY AND PROVIDING FOR AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA, AS FOLLOWS:

**Section 1.** The 2006/2007 Operating and Capital Improvement Program Budget for the Aventura City of Excellence School, a copy of said budget being attached hereto and made a part hereof as specifically as if set forth at length herein, be and the same is hereby established and adopted.

**Section 2.** Expenditure of Funds Appropriated in the Budget Authorized. Funds appropriated in the Budget may be expended by and with the approval of the City Manager in accordance with the provisions of the City Charter and applicable law. Funds of the City shall be expended in accordance with the appropriations provided in the Budget adopted by this Ordinance and shall constitute an appropriation of the amounts specified therein. Supplemental appropriations or the reduction of appropriations, if any, shall be made in accordance with Section 4.07 of the City Charter.

**Section 3.** Budgetary Control. The Budget establishes a limitation on expenditures by department total. Said limitation requires that the total sum

allocated to the Charter School department for operating and capital expenses may not be increased or decreased without specific authorization by a duly-enacted Resolution affecting such amendment or transfer. Therefore, the City Manager may authorize transfers from one individual line item account to another, so long as the line item accounts are within the same department and fund.

**Section 4. Personnel Authorization.** The “Personnel Allocation Summary” enumerates all authorized budgeted positions. However, the City Manager may amend said authorized budgeted positions in order to address the operating needs of the department so long as sufficient budgeted funds are available.

**Section 5. Grants and Gifts.** When the City of Aventura receives monies from any source, be it private or governmental, by Grant, Gift, or otherwise, to which there is attached as a condition of acceptance any limitation regarding the use or expenditures of the monies received, the funds so received need not be shown in the Operating Budget nor shall said budget be subject to amendment of expenditures as a result of the receipt of said monies, but said monies shall only be disbursed and applied toward the purposes for which the said funds were received. To ensure the integrity of the Operating Budget, and the integrity of the monies received by the City under Grants or Gifts, all monies received as contemplated above must, upon receipt, be segregated and accounted for based upon generally accepted accounting principles and where appropriate, placed into separate and individual trust and/or escrow accounts from which any money drawn may only be disbursed and applied within the limitations placed upon the Gift or Grant as aforesaid.

**Section 6.** Amendments. Upon the passage and adoption of the Charter School Fund Budget for the City of Aventura, if the City Manager determines that the Department Total will exceed its original appropriation, the City Manager is hereby authorized and directed to prepare such Resolutions as may be necessary and proper to modify any line item from the Budget hereby.

**Section 7.** Encumbrances. All outstanding encumbrances at June 30, 2006 shall lapse at that time; and all lapsed capital outlay encumbrances shall be re-appropriated in the 2006/2007 fiscal year.

**Section 8.** Severability. The provisions of this Ordinance are declared to be severable and if any section, sentence, clause or phrase of this Ordinance shall for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses, and phrases of this Ordinance but they shall remain in effect, it being the legislative intent that this Ordinance shall stand notwithstanding the invalidity of any part.

**Section 9.** Effective Date. This Ordinance shall be effective immediately upon adoption on second reading.