



CITY OF AVENTURA CHARTER SCHOOL BUDGET FISCAL YEAR 2005/06



AVENTURA CITY OF EXCELLENCE SCHOOL

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Administrative and Educational Services Provided by:

Charter Schools USA

**CITY OF AVENTURA
CHARTER SCHOOL FUND
FISCAL YEAR 2005/06**

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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: 2004/05 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 2005, for your review and consideration. This budget document represents the third year of operation of the Aventura City of Excellence School. Our goal in developing the budget was to insure that the middle school component and school functions were funded to provide a quality education for our students whereby lifelong learning skills are acquired and the preparation of a realistic balanced budget.

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 2005/06 school year represents the third year of operations for the school. Careful monitoring of revenues and costs during the first two years of operations has provided a more reliable stream of budget information, that led to more confidence in the preparation of this year's budget. Based on this review, I am convinced 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 reduction of the fee and produced a cost savings of \$146,000 this budget year.

The budget includes funds to provide a sixth grade for 100 students. This impacted the budget by \$735,000 including capital outlay. It is projected that the additional students will generate \$621,000 in revenue. The prior year's fund balance and cost savings from the reduced CSUSA fee will subsidize the difference. This situation is unique in the first year of the expansion, due to proving the necessary start up costs for the middle school with a small number of students. As the middle school grows each year additional revenues will offset expenditures.

The revenues have been estimated on the conservative side, based on actions taken by the State legislature as it related to school funding. 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 sixth grade and to expand the introduction of the “smart board” teaching aide. A brand new state of art media center that serves the entire school and a state of the art science lab will open this year as part of the middle school expansion.

The overall budget increased by 17.7%. This is primarily due to the addition of the middle school component for the sixth grade and the expanded 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.

The Middle School Sixth Grade Component

The following represents the key points relating to the addition of the sixth grade and building the foundation for the middle school operations:

- Six fulltime teachers will be added for the core classes of Language Arts, Math, Science, Social Studies, Foreign Language and Media Specialist.
- The current Physical Education, Music, Art and Technology teachers will be provided a stipend to teach electives for the sixth grade.
- An additional ESE teacher, Assistant Principal and part-time assistant are included. A total of eight fulltime and 1 part- time position was added.
- Six periods of classes along with lunch and homeroom will be provided.
- Each student will be required to take four core classes (Language Arts, Math, Science, Social Studies) and will have four revolving specials that will include Physical Education, Music, Art and Technology.

- All at risk students will be required to take reading and all other students will be required to take Spanish as a Foreign Language.
- Gifted instruction will be provided in Language Arts and Math.
- After school clubs and select sports program will be provided.
- The school will begin at 8:30 a.m. and end at 3:40 p.m.

Summary of All Budgetary Funds

The total proposed budget for 2005/06, including all operating and capital outlay, is \$4,620,684. The majority of the budget is Personnel Services at \$2,756,412. Operating expenditures total \$1,129,687. 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 \$572,585. Capital Outlay expenditures are \$155,000. The following chart shows a comparison of the department's budgets for the past two years. Total costs increased by 17.7%.

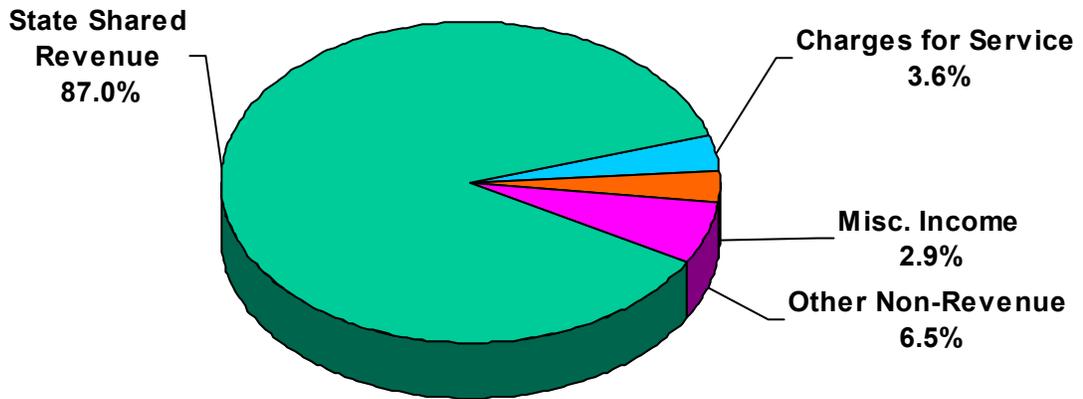
Budget Category Summary

	2004/05	2005/06	Increase (Decrease)	% Change
Revenues				
State Shared Revenues	\$3,562,973	\$ 4,018,684	\$ 455,711	12.8%
Charges for Services	150,000	166,000	16,000	10.7%
Misc. Income	96,000	136,000	40,000	41.7%
Other Non-Revenues	117,421	300,000	182,579	155.5%
Total Revenues	<u>\$3,926,394</u>	<u>\$ 4,620,684</u>	<u>\$ 694,290</u>	<u>17.7%</u>
Expenditures				
K-3 Basic	\$ 1,029,197	\$ 1,082,217	\$ 53,020	5.2%
4-8 Basic	586,963	944,954	357,991	61.0%
Exceptional Student Program	270,478	300,429	29,951	11.1%
Substitute Teachers	75,990	89,107	13,117	17.3%
Instruct Media Services	70,128	71,572	1,444	2.1%
School Administration	489,129	590,642	101,513	20.8%
Pupil Transit Services	82,800	113,000	30,200	36.5%
Operation of Plant	1,118,607	1,129,458	10,851	1.0%
Child Care Supervision	133,102	144,305	11,203	8.4%
Capital Outlay	70,000	155,000	85,000	121.4%
Total Expenditures	<u>\$ 3,926,394</u>	<u>\$ 4,620,684</u>	<u>\$ 694,290</u>	<u>17.7%</u>

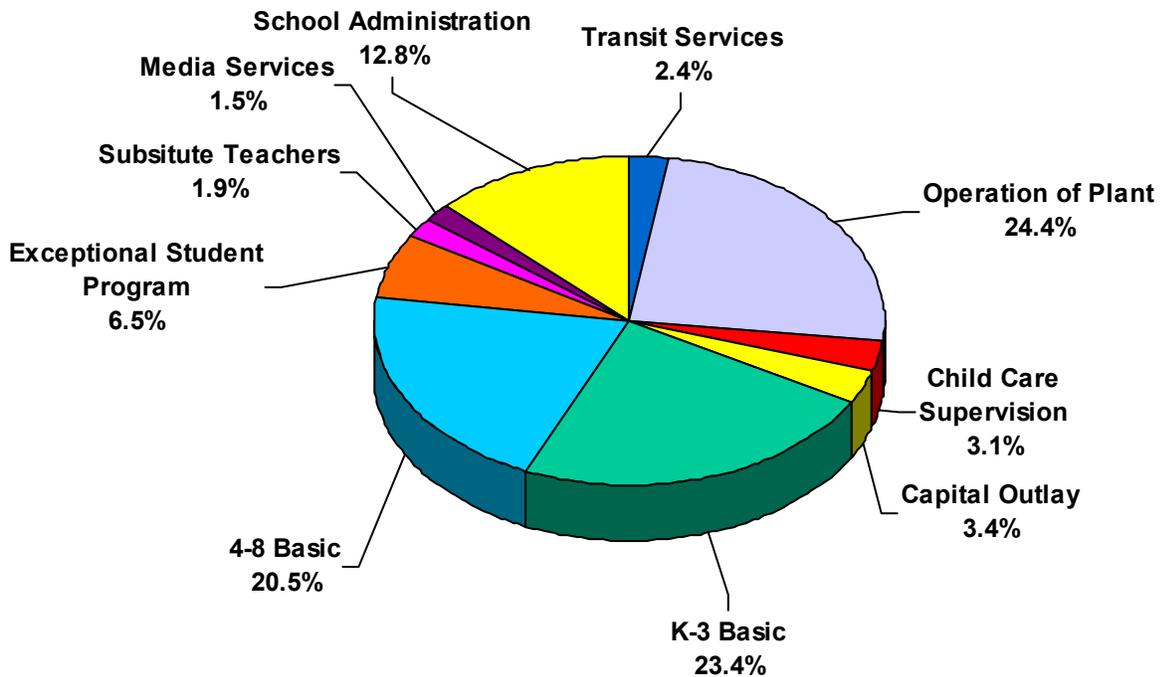
Charter School Fund

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 Expenditure



Goals

The 2005/06 school year represents the third 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.

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 Office. Traditional security methods including cameras are 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 a computer lab 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 – Best practices that include an on-line “Standards Adaptive Measurement” that provides immediate short term objectives for identified student strengths and area of growth in reading and mathematics.
- 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.
- Character-Building Education
- Experienced Faculty
- Exceptional Student Education (ESE), English as a Second Language (ESOL), Gifted Students Programs – The budget provides for a fulltime ESOL and ESE teachers who will oversee proposed endorsed teachers at every grade level.
- 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.
- Gym Facilities - A full size gym located next door at the City’s Community Center will be available to the school for physical education classes and special events.

Revenues

The revenues, available for allocation in the 2005/06 Fiscal Year, are anticipated to be \$4,620,684. This is an increase of \$694,290 or 17.7% compared to the prior year. Approximately \$567,000 of the increase was directly related to 100 new students for sixth grade.

State Shared Revenues – The amount projected for Florida Education Finance Program revenues is \$3,627,684 and is based on \$5,182 per student less the transportation reimbursement component and the 2% held back by the School Board for administrative costs. School lunch reimbursement revenues is estimated to be \$52,000. The transportation reimbursement amount is \$58,000 and is based on 189 students requiring bus service. Capital Outlay revenue amounts are based on the previous year's amount of on \$401 per student. 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 \$6,000. After School Program includes revenues derived from fees charged for Before and After School Programs and is estimated to be \$160,000.

Miscellaneous Income – The total amount is \$136,000. This is an increase of \$40,000 compared to the previous year. This is based on 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 2005/06 expenditures contained within this budget total \$4,620,684 and are balanced with the projected revenues. Total expenditures are \$694,290 or 17.7% higher than the 2004/05 fiscal year amount.

Personnel Services

Personnel Services are budgeted at \$2,763,412 or 60% of the budget. Personal 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 57 full time and 15 part-time compared with 49 full time and 14 part-time positions included in last year's budget. Included in the fulltime positions are 44 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 is included in the budget. All employees except the 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	2004/05		2005/06	
		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	11.00	-	17.00	-
	Instructional Counselor	0.50		0.50	
	Para-Professionals		-	-	1.00
5250	Teacher	4.00	-	5.00	-
5901	Substitute Teacher	2.00		2.00	-
6200	Media Specialist	1.00		1.00	
7300	Principal	1.00	-	1.00	-
	Assistant Principal	1.00	-	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
	Total	49.00	14.00	57.00	15.00

Operating Expenses

The expenditures for operating expenses are \$1,129,687, which represents 24% of the budget. This is \$94,385 more than the prior year. This can be attributed to the start-up costs associated with the sixth grade and middle school component such as books and supplies. The major expenses are as follows:

- CSUSA education/administrative fee - \$253,938
- Textbooks - \$139,000
- Other materials and supplies - \$131,800
- Transportation services contract - \$113,000
- Building maintenance contract - \$83,300
- Electricity - \$80,000
- SPED Services - \$50,000
- Food services contract -\$40,000

Other Uses

Other Uses expenditures total \$572,585, 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 \$155,000 has been budgeted for furniture, fixtures, equipment and computer equipment. This is an increase of \$85,000. A majority of the funds will be utilized to add computers in the middle school class rooms, and new media center 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 staff of Charter Schools USA and the School's principal. 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 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 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 Schools 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 Schools will attempt to maintain a diversified and stable revenue system as a shelter from short-run fluctuations in any single revenue source.
2. The Schools will attempt to obtain new revenue sources as a way of ensuring a balanced budget.
3. The Schools 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 Schools will deposit all funds received by 2:00 PM the next day.
2. Investment of School funds will emphasize preservation of principal; the objective will be to match or exceed the yield of the State Board of Administration.
3. The Schools will collect revenues aggressively, including any past due amounts owed.

Reserve Policies

1. The Schools 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.

PHILOSOPHY AND ESSENTIAL ELEMENTS

The Aventura City of Excellence School staff believes 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. In the practical application of this philosophy, opportunities shall be provided to:

1. Develop in each student and professional staff member a sense of self-worth and a positive self-concept
2. Imbue such character traits as honesty, integrity, compassion, respect, cooperation, humility, happiness, peace, love, tolerance, unity and responsibility toward each other, our community and our world
3. Develop in each student an understanding of and responsibility for making positive personal and social choices
4. Improve upon the quality of instruction and curriculum by increasing the effectiveness of teachers and their teaching through ongoing professional development
5. 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
6. Encourage, through educational reporting, city and district officials, the citizens of Aventura, and the professional staff to support quality education in the school
7. Use initial baseline assessment data to track student achievement
8. Develop school programs based on "best practices" to promote learning gains
9. Develop strong parent-teacher-student relationships
10. Provide a strong accountability system that will hold everyone at the schoolhouse responsible for maximizing learning opportunities
11. Provide a low student-teacher ratio in order to enhance the development of the individual strengths of each student
12. Provide additional staff members for enrichment and remediation services
13. Develop in each student the ability to think critically, make inferences, apply knowledge to new settings and use these skills to make wise choices

CURRICULUM

While the ACES curriculum is connected and integrated at all levels to state and national content standards, our goal is to surpass these expectations on all levels. At ACES, we value the quality of education our students receive and have implemented additional programs and the latest technologies to help our students exceed state standards. Therefore, we have designed our school slogan to say, "ACES, where Excellence is the Expectation, *not* the Exception." Our programs cover all state requirements in addition to offering innovative approaches designed to meet the needs of every student. Teaching strategies are implemented using the latest materials, research and testing sources available to help us teach our students. We believe, as a team, students and teachers can accomplish our goals. ACES is held accountable for all state and local assessments, in addition to our own internal system of providing the latest formal and informal assessments with ongoing observations (E.g., FCAT, SRUSS, CTBS, Performance Series, SAT-9, and classroom tests)

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

2) **Indicator:** The median percentile by each grade level for the Reading and Mathematics subtests of the State or Chartering Entity-required norm-referenced test shall be no lower than the median percentiles achieved by the Miami-Dade County Public Schools that the students of the CITY would otherwise attend based on established attendance boundaries (currently, Highland Oaks and Ojus Elementaries). For purposes of this section, the standard measurement of error for the norm-referenced test shall be three (3) percentile points. This section will be automatically amended on an annual basis to include additional subtests required by the State or Chartering Entity-required norm-referenced tests, if any.

2003/04 Actual:

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

2003/04 Actual: B

4) **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

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

2003/04 Actual: 98%

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

2003/04 Actual: 100%

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

2003/04 Actual: 98%

8) **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%

9) **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

10) **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

11) **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%

12) **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%

13) **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%

14) **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.

CITY OF AVENTURA

CHARTER SCHOOL FUND 190

BUDGET CATEGORY SUMMARY

2005/06 (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	2004/05 APPROVED BUDGET	2005/06 CITY MANAGER PROPOSAL
REVENUE PROJECTIONS		
State Shared Revenues	\$ 3,562,973	\$ 4,018,684
Charges for Services	150,000	166,000
Misc. Income	96,000	136,000
Disposition of Fixed Assets	0	0
Other Non-Revenues	117,421	300,000
Total Revenues	\$ 3,926,394	\$ 4,620,684
EXPENDITURES		
K-3 Basic	\$ 1,029,197	\$ 1,082,217
4-8 Basic	586,963	944,954
Exceptional Student Program	270,478	300,429
Substitute Teachers	75,990	89,107
Instruct Media Services	70,128	71,572
School Administration	489,129	590,642
Pupil Transit Services	82,800	113,000
Operation of Plant	1,118,607	1,129,458
Child Care Supervision	133,102	144,305
Capital Outlay	70,000	155,000
Total Expenditures	\$ 3,926,394	\$ 4,620,684
Revenues over(under) Expenditures	\$ (0)	\$ (0)

CITY OF AVENTURA

CHARTER SCHOOL

2005/06

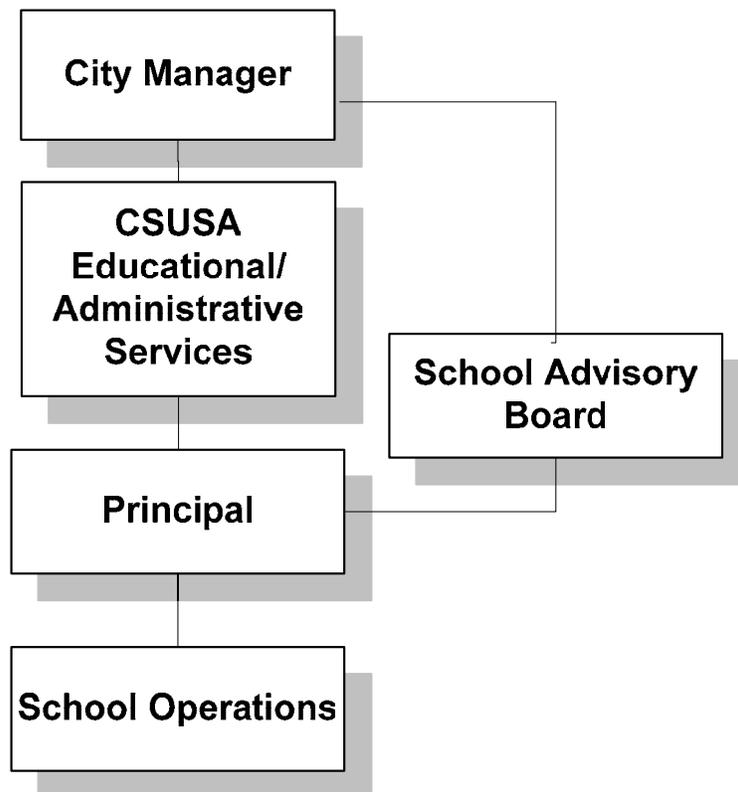
DEPARTMENT DESCRIPTION

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		2003/04 APPROVED BUDGET	2004/05 CITY MANAGER PROPOSAL
	Personnel Services	\$2,270,701	\$2,763,364
	Operating Expenditures	1,060,689	1,129,687
	Other Uses	525,004	572,633
	Capital Outaly	70,000	155,000
	Total	\$3,926,394	\$ 4,620,684

Charter School Department

Organization Chart



CITY OF AVENTURA

CHARTER SCHOOL FUND 190

REVENUE PROJECTIONS

2005/06

			2004/05 APPROVED BUDGET	2005/06 CITY MANAGER PROPOSAL
ACCOUNT #	SCHOOL FUNCTION	DESCRIPTION		
		<u>State Shared Revenues:</u>		
335910	3310	Florida Education Finance Program	\$ 3,180,492	\$ 3,627,684
331600	3399	Grants	50,000	-
335905		School Lunch Reimbursement	50,000	52,000
335980	3354	Transportation	41,659	58,000
335991	3391	Capital Outlay	240,822	281,000
	Subtotal		\$ 3,562,973	\$ 4,018,684
		<u>Charges for Services:</u>		
3478050	3450	Food Service Fees	5,000	6,000
3479050	3473	After School Programs	145,000	160,000
	Subtotal		\$ 150,000	\$ 166,000
		<u>Misc. Income:</u>		
3611000	3431	Interest Earnings	1,000	1,000
3661955		Field Trips/Special Programs	20,000	50,000
3661900	3495	Misc. Revenues	75,000	85,000
	Subtotal		\$ 96,000	\$ 136,000
		<u>Disposition of Fixed Assets</u>		
364010	3780	Sale of Equipment	\$ -	\$ -
		<u>Other Non-Revenues</u>		
3999000	3489	Beginning Surplus	117,421	300,000
3811001	3610	Transfer from General Fund	-	-
	Subtotal		117,421	300,000
Total Revenues			\$ 3,926,394	\$ 4,620,684

CITY OF AVENTURA

CHARTER SCHOOL

2005/06

BUDGETARY ACCOUNT SUMMARY

190-6001-569

K-3 Basic 5101

					2004/05					
					APPROVED					
					BUDGET					
							2005/06			
							CITY MANAGER			
ACCOUNT #	SCHOOL	FUNCTION DESCRIPTION					PROPOSAL			
<u>Personnel Services</u>										
1220	120	Teacher			707,597			726,607		
1250	150	Aides			38,000			40,375		
		Para-Professionals (P/T (5)								
1230	130	Other Certified Instruction			54,260			76,590		
		Reading Specialist								
		Instructional Counselor								
2101	221	Social Security- matching			61,189			64,533		
1502	291	Bonuses			10,500			10,500		
2201	211	Pension			5,714			6,024		
1503	291	Stipends			4,000			4,000		
2301	231	Health			64,944			67,790		
2302	232	Life Insurance & Disability			3,247			3,350		
2401	241	Workers compensation			9,465			9,975		
1505	291	Sick Day Buyout			7,200			7,200		
				subtotal	\$966,116			\$1,016,944		
<u>Operating Expenditures/Expenses</u>										
4001	330	Travel/Conferences/Training			2,773			2,773		
5290	590	Other Mat'l & Supply			15,000			17,000		
5299	790	Miscellaneous Expense			4,333			4,500		
5410	521	Memberships/dues/subscription			975			1,000		
5411	520	Textbooks			40,000			40,000		
				subtotal	\$63,081			\$65,273		
Total Function 5101					\$1,029,197			\$1,082,217		

CITY OF AVENTURA

CHARTER SCHOOL

2005/06

BUDGETARY ACCOUNT SUMMARY

190-6002-569

4-8 Basic 5102

			2004/05	2005/06
SCHOOL			APPROVED	CITY MANAGER
ACCOUNT #	FUNCTION	DESCRIPTION	BUDGET	PROPOSAL
<u>Personnel Services</u>				
1220	120	Teacher	416,586	632,662
1230	130	Other Certified Instruction	17,000	34,665
		Instructional Counselor		
		Para-Professional (P/T (1)		
2101	221	Social Security- matching	31,869	51,808
1502	291	Bonuses	5,500	5,500
1503	291	Stipends	1,200	17,100
2201	211	Pension	3,124	4,967
2301	231	Health	34,737	55,178
2302	232	Life Insurance & Disability	1,773	2,729
2401	241	Workers compensation	4,917	7,998
1505	291	Sick Day Buyout	3,960	3,960
		subtotal	\$520,667	\$816,566
<u>Operating Expenditures/Expenses</u>				
4001	330	Travel/conferences/training	2,500	4,500
5290	590	Other Mat'l & Supply	18,308	43,000
5299	790	Miscellaneous Expense	5,000	10,000
5410	521	Memberships/dues/subscription	488	888
5411	520	Textbooks	40,000	70,000
		subtotal	\$66,296	\$128,388
		Total Function 5102	\$586,963	\$944,954

CITY OF AVENTURA

CHARTER SCHOOL

2005/06

BUDGETARY ACCOUNT SUMMARY

190-6004-569

Substitute Teachers 5901

			2004/05	2005/06
SCHOOL			APPROVED	CITY MANAGER
ACCOUNT #	FUNCTION	DESCRIPTION	BUDGET	PROPOSAL
<u>Personnel Services</u>				
1220	120	Teacher	50,000	57,750
1225	140	Teacher - P/T	16,000	16,000
2101	221	Social Security- matching	4,370	4,418
2201	211	Pension	380	433
1502	291	Bonuses	-	1,000
2301	231	Health	3,749	7,314
2302	232	Life Insurance	152	768
2401	241	Workers compensation	619	705
1505	291	Sick Day Buyout	720	720
		subtotal	75,990	89,107
<u>Operating Expenditures/Expenses</u>				
3190	310	Prof & Tech Services	-	-
		subtotal	\$ -	\$ -
		Total Function 5901	\$75,990	\$89,107

CITY OF AVENTURA

CHARTER SCHOOL

2005/06

BUDGETARY ACCOUNT SUMMARY

190-6005-569

Instruct Media Services 6200

			2004/05	2005/06
			APPROVED	CITY MANAGER
ACCOUNT #	SCHOOL	FUNCTION DESCRIPTION	BUDGET	PROPOSAL
<u>Personnel Services</u>				
1230	130	Media Specialist	37,261	38,564
2101	221	Social Security- matching	2,850	2,950
2201	211	Pension	279	289
1502	291	Bonuses	500	500
1503	291	Stipends	0	0
2301	231	Health	3,645	3,657
2302	232	Life Insurance	154	157
2401	241	Workers compensation	439	455
		Sick Day Buyout	0	0
		subtotal	\$45,128	\$46,572
<u>Operating Expenditures/Expenses</u>				
5411	520	Textbooks	25,000	25,000
		subtotal	\$25,000	\$25,000
Total Function 6200			\$70,128	\$71,572

CITY OF AVENTURA

CHARTER SCHOOL

2005/06

BUDGETARY ACCOUNT SUMMARY

190-6006-569

School Administration 7300

ACCOUNT #	SCHOOL FUNCTION DESCRIPTION	2004/05 APPROVED BUDGET	2004/05 CITY MANAGER PROPOSAL
<u>Personnel Services</u>			
1260	160	Other Support Personnel	
		Receptionist	
		Administrative Assistant	
		Registrar/Compliance/ESE	
		Site Coordinator	
		Network/Comp Tech -P/T	
		Asst. to Principal	
1211	110	Administrators	162,839
		Vice Principal (2)	
		Principal	
4041	201	Automobile allowance	170,326
2201	211	Pension	
2101	221	Social Security- matching	
1502	291	Bonuses	4,800
1503	291	Stipends	15,661
2301	231	Health	24,226
2302	232	Life Insurance	6,713
2401	241	Workers compensation	8,000
2501	251	Unemployment compensation	0
		subtotal	\$404,629
			\$485,142
<u>Operating Expenditures/Expenses</u>			
4001	330	Travel/conferences/training	2,500
3190	310	Prof & Tech Services	3,000
4855		Field Trips/School Events	0
4901	391	Legal/Employment Ads	40,000
5290	590	Other Mat'l & Supply	5,000
5410	521	Memberships/dues/subscription	35,000
		subtotal	2,000
			\$84,500
			\$105,500
		Total Function 7300	\$489,129
			\$590,642

CITY OF AVENTURA

CHARTER SCHOOL

2005/06

BUDGETARY ACCOUNT SUMMARY

190-6007-569

Pupil Transit Services 7800

			2004/05	2005/06
			APPROVED	CITY MANAGER
ACCOUNT #	SCHOOL	FUNCTION DESCRIPTION	BUDGET	PROPOSAL
<u>Operating Expenditures/Expenses</u>				
3190	310	Prof & Tech Services	82,800	113,000
		subtotal	\$82,800	\$113,000
		Total Function 7800	\$82,800	\$113,000

CITY OF AVENTURA

CHARTER SCHOOL

2005/06

BUDGETARY ACCOUNT SUMMARY

190-6008-569

Operation of Plant 7900

			2004/05	2005/06
ACCOUNT #	SCHOOL FUNCTION DESCRIPTION		APPROVED BUDGET	CITY MANAGER PROPOSAL
1260	160	Other Support Personnel	16640	17825
		Janitor		
2201	211	Pension	1,997	2139
2101	221	Social Security- matching	1,273	1364
2301	231	Health	5,771	6296
2302	232	Life Insurance	95	102
2401	241	Workers compensation	203	210
		subtotal	\$25,979	\$27,935
<u>Operating Expenditures/Expenses</u>				
3201	312	Accounting & auditing fees	10,200	13,500
3147	316	School Advisory Consultant	7,500	7,500
3148	312	Planning/Management Fee CSUSA	339,145	253,938
4620	350	Contract- Building maintenance	60,000	75,000
3431	310	Contract-Food Services	65,279	40,000
4101	370	Communications	15,000	20,000
4301	380	Pub Ut Svc Othr Energy Sv	7,500	11,000
4301	430	Electricity	55,000	75,000
4501	320	Insurance & Bond Premium	20,000	30,000
4635	350	Repairs & Maintenance	15,000	20,000
5295	510	Cleaning/janitorial supplies	4,000	6,000
5290	590	Other Mat'l & Supply	3,000	6,000
4440		Office Equip - Leasing Expense	10,000	15,000
		subtotal	\$611,624	\$572,938
<u>Other Uses</u>				
	971	Transfer to General Fund	30,000	30,000
		Contingency	52,419	100,000
9125	921	Lease Payments to City Debt Service	398,585	398,585
		subtotal	481,004	528,585
Total Function 7900			1,118,607	1,129,458
Charter School Fund Budget				26

ORDINANCE NO. 2005-__

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 2005/06 (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 2005/2006 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, 2005 shall lapse at that time; and all lapsed capital outlay encumbrances shall be re-appropriated in the 2005/2006 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.