



# City of AVENTURA

Charter School Budget

FISCAL YEAR 2014/2015





## **AVENTURA CITY OF EXCELLENCE SCHOOL**

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**Commissioner Teri Holzberg**

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**Commissioner Michael Stern**

**Commissioner Howard Weinberg**

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

### **Principal**

**Julie Alm**

### **Assistant Principals**

**Leslie Lee**

**Jorge Paz**

**Administrative and Educational Services Provided by:**

**Charter Schools USA**

**CITY OF AVENTURA  
CHARTER SCHOOL FUND  
FISCAL YEAR 2014/15**

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# City of Aventura

Government Center  
19200 West Country Club Drive  
Aventura, Florida 33180

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Office of the City Manager

April 2014

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

RE: 2014/15 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 2014, for your review and consideration. This budget document represents the 12th year of operation of the Aventura City of Excellence School. Our goal in the development and preparation of a realistic balanced budget was to provide the funding levels to maintain the quality education services for our students.

## **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 account codes as well. The proposed budget was prepared with input from the school's administrative staff and Charter Schools USA (CSUSA).

## **Significant Factors Affecting Budget Preparation**

The 2014/15 school year represents the 12th year of operations of the school. Our past has shown that we can continue to operate a high performing school providing quality education for our students, within the school-based revenues. We have also been fortunate to have a strong business community and involved parents that participate in fund-raising activities for school improvements.

Based on proposals submitted at the State level the FTE revenues are conservatively expected to increase by 2%. The school will continue to increase enrollment by 12 students this upcoming year. The school's capacity enrollment will increase from 996 to 1,008 students for the 2014/15 school year.

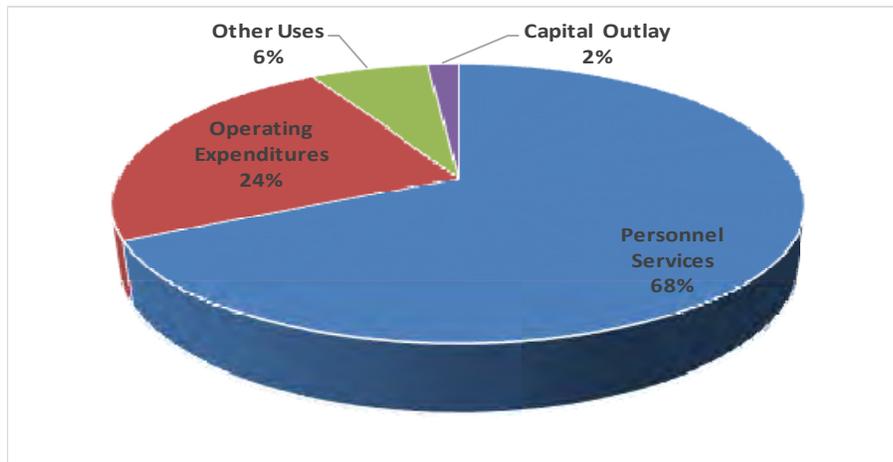
The following items represents important highlights:

- Teacher salary increases will reflect a step increase based on the revised pay plan. In addition, it continues the policy of rewarding returning teachers with a service award based on years of service. The pay plan continues to exceed Miami-Dade County Schools' current plan.
- An Instructional Technology Teacher has been added to oversee the account management of all web- based instructional tools, all mobile laptop and iPad carts. This position will provide support to teachers related to the effective use of technology in the classroom. This support would include modeling teaching strategies and integrated unit planning. The staff member will be responsible for developing and implementing a Science, Technology, Engineering, Arts and Math (STEAM) elective course for middle school students.
- Funds have been budgeted to provide for computer replacements and expanding the use of laptops in the classroom.
- Revenue in the amount of \$100,000 from the Intersection Safety Camera Program is included to assist in funding the contingency line item in the budget.

The overall budget increased by 3.2% or \$252,274, largely due to the addition of one new position, health insurance and employee salary increases. 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

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

The total proposed budget for 2014/15, including all operating and capital outlay, is \$8,165,683. The majority of the budget is Personnel Services at \$5,548,296. Operating expenditures total \$1,939,387. Other Uses expenditures, which primarily represent lease payments to the Debt Service Fund to cover school construction debt payments and a contingency, account total \$536,000. Capital Outlay expenditures are \$142,000. The following chart shows a comparison of the department's budgets for the past two years. Total costs increased by 3.2%.

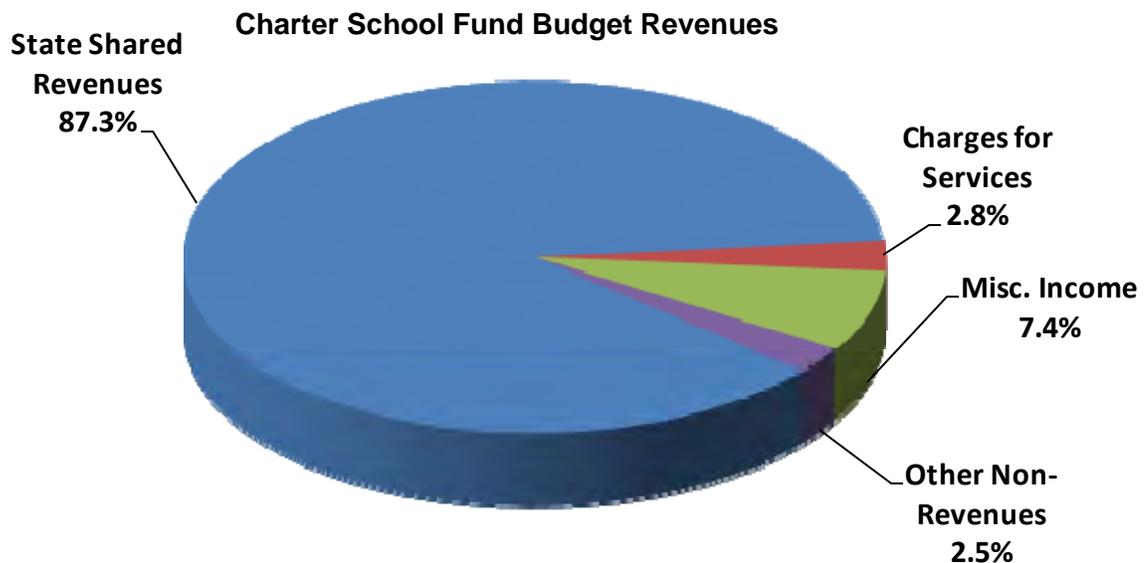


### Budget Category Summary

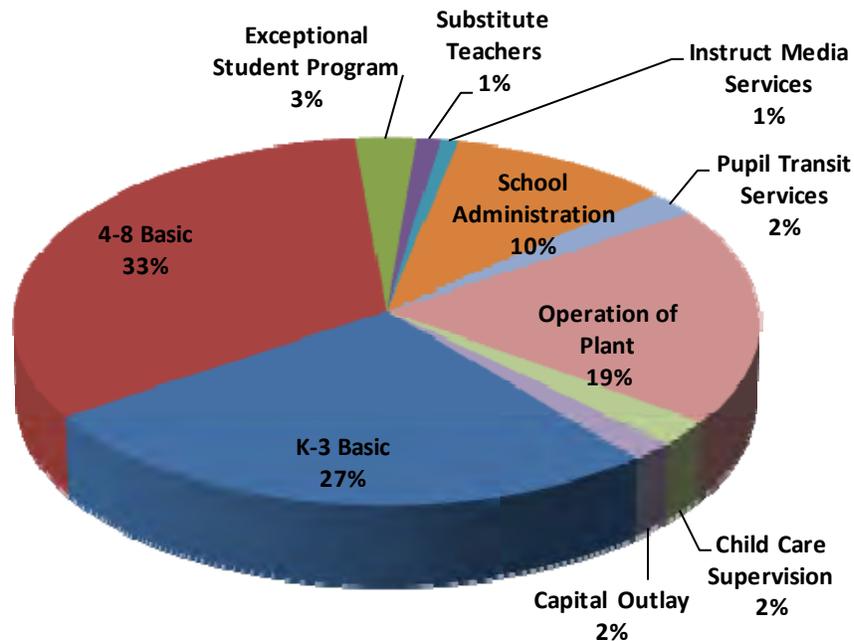
	2013/14	2014/15	Increase (Decrease)	% Change
<b>Revenues</b>				
State Shared Revenues	\$ 6,880,340	\$ 7,132,697	\$ 252,357	3.7%
Charges for Services	186,100	231,100	45,000	24.2%
Misc. Income	542,000	601,000	59,000	10.9%
Other Non-Revenues	304,969	200,886	(104,083)	-34.1%
Total Revenues	\$7,913,409	\$ 8,165,683	\$ 252,274	3.2%
<b>Expenditures</b>				
K-3 Basic	\$ 2,099,677	\$ 2,181,488	\$ 81,811	3.9%
4-8 Basic	2,569,078	2,693,184	124,106	4.8%
Exceptional Student Program	225,029	231,338	6,309	2.8%
Substitute Teachers	84,516	85,757	1,241	1.5%
Instruct Media Services	66,493	67,860	1,367	2.1%
School Administration	812,701	835,422	22,721	2.8%
Pupil Transit Services	184,000	184,000	-	0.0%
Operation of Plant	1,572,551	1,558,634	(13,917)	-0.9%
Child Care Supervision	138,864	186,000	47,136	33.9%
Capital Outlay	160,500	142,000	(18,500)	-11.5%
Total Expenditures	\$ 7,913,409	\$ 8,165,683	\$ 252,274	3.2%

### 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 Expenditures



### Goals

The 2014/15 school year represents the 12<sup>th</sup> year of operations for ACES. This past year a great deal of time and effort was expended on professional development and curriculum alignment based on Florida's State Standards formally referred to as Common Core, increasing parental involvement, intramural and competitive sport programs and identifying and working with at-risk students. This year we will maintain and expand all our present academic programs with an emphasis on professional development and implementation related to the Florida State Standards.

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

- Whole Child Approach - Emphasis will be placed on the "whole child" to ensure that academic rigor coexists with social responsibility.
- Character Education – Implement and expand ACES award winning and nationally recognized program that encourages our students, families and communities to "live" their values. Programs include parent and community workshops and the infusion of character education across the curriculum.
- Challenging Curriculum – Offer high school level courses in the areas of Math, Science and Foreign Language.
- Curriculum Alignment – Increase academic rigor through the alignment of ACES writing and math programs kindergarten through eighth grade.
- Differentiation of instruction – Provide specialized programs for at-risk learners, on-level learners and gifted students.
- Technology Rich Environment – Engage students through the use of computer labs, computers, Smart Boards, document readers, projectors in classrooms, instructional software and online programs. All students will have the opportunity to participate in

instructional programs featuring iPads with wireless connectivity. ACES will pilot a laptop classroom designed to increase achievement and engagement of at-risk readers in grades six to eighth.

- Extended School Day Programs/Activities – Offer a variety of opportunities including Before Care and After Care, Sports Study, several Dance programs, French Classes, Chess Club, Science Tutorial, Writing Tutorial, Reading and Math Computerized Program, Java Programming, Test Taking Strategies and Saturday School.
- Field Trips – Experience hands-on content, living history, ecological studies, guest authors and a variety of culturally rich opportunities through a combination of on campus and off campus field trips.
- School-Wide Events – Organize various events such as Career Day, Red Ribbon Week, Peace Day and Field Day.
- Career Awareness and Entrepreneurship – Register all eighth grade students in a comprehensive course that will allow them to begin career planning and develop and implement a small business. Also integrate a variety of learning experiences focused on integrating Science, Technology, Engineering and Math (STEM).
- Competitive Athletics – Compete at the middle school level in the Florida High School Athletic League. The school fields a boys and girls team for both basketball and soccer. Offerings also include a competitive flag football team and a competitive volleyball team.
- Intramural Athletics – Afford students at the middle school level opportunities to play intramural basketball, and volleyball. All students have an opportunity to participate in after school tennis.
- Family Events – Make available various events that include Meet and Greet, Open House, Kindergarten Kickoff, Student of the Month, Book Fair, Winter Showcase Graduation Ceremonies, Talent Showcase and Quarterly Principal's Honor Roll Breakfasts.
- Parent Education – Execute FCAT reading, math, writing and science nights that present parents with information related to state standards and accountability testing. Monthly parent workshops related to social, emotional and physical wellbeing of children and families.
- Transportation – Provide students living further than 2 miles from the school and no further than 3.5 miles bus service. Currently four buses provide transportation for approximately 400 students.
- Safe School Campus – Employ a full-time certified police officer to the school that serves as a School Resource Officer. Traditional security methods including cameras are in place.

### **Revenues**

The revenues, available for allocation in the 2014/15 Fiscal Year, are anticipated to be \$8,165,683. This is an increase of \$252,274 or 3.2% compared to the prior year. The majority of the increase is associated with increased FTE funding from the State budget and expanded after school programs.

State Shared Revenues – The amount projected for Florida Education Finance Program revenues is \$6,348,297 and is based on \$6,298 per student after the deductions for the transportation reimbursement component and the 2% held back by the School Board for administrative costs. The revenues for next year have been estimated to increase by 2%

based on anticipated actions taken by the State Legislature. School lunch reimbursement revenues are estimated to be \$71,000. The transportation reimbursement amount is \$115,000 and is based on 305 students requiring bus service. Capital Outlay revenue is estimated to be \$500,000.

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 After School Programs and is estimated to be \$225,000.

Miscellaneous Income – The total amount is \$601,000. This includes revenues from the Clear Channel agreement for proceeds from the billboard advertising, field trips/special programs revenues and fundraising activities. This is offset by specific expenditures in the budget.

Other Non-Revenues – This represents a \$100,000 transfer from the General Fund for revenues from the City’s Intersection Safety Camera Program and anticipated fund balance amounts from the prior year’s budget.

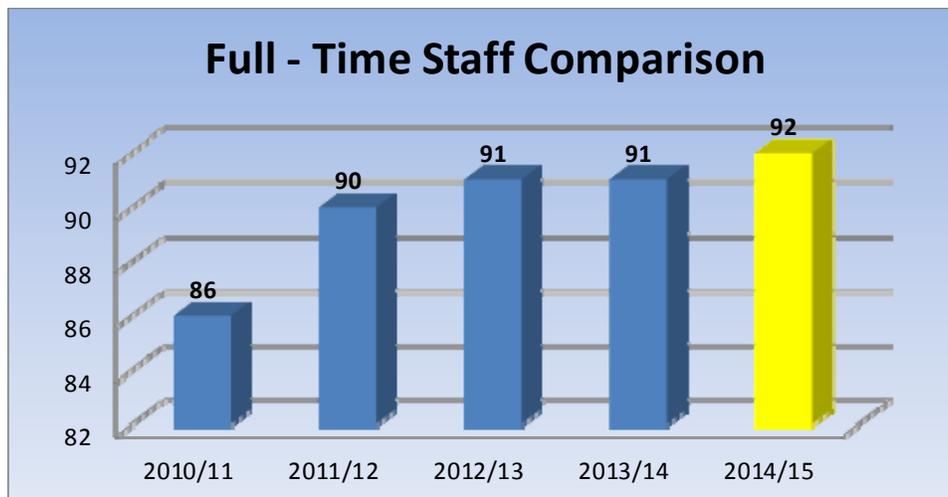
**Expenditures**

The estimated 2014/15 expenditures contained within this budget total \$8,165,683 and are balanced with the projected revenues.

**Personnel Services**

Personnel Services are budgeted at \$5,548,296 or 68% of the budget. Personnel Services reflects funding to increase teacher salaries to reflect a step increase based on the new pay plan. In addition returning teachers will be rewarded with a service award based on years of service. The pay plan will continue to exceed Miami-Dade County Schools. The total number of employees is 92 full-time and 9 part-time. Six part-time positions were eliminated when the After-School Programs were outsourced to a private company. Included in the full-time positions are 80 instructional staff members and a Computer Network/Technician. All employees except the Principal, 2 Assistant Principals and Janitor are under contract with CSUSA.

The budget includes adding one Instructional Technology Teacher. This position will be responsible for overseeing the management of all web- based instructional tools, provide support to teachers related to the effective use of technology in the classroom for developing and implementing a Science, Technology, Engineering, Arts and Math elective course for middle school students.



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

Job Class	2013/14		2014/15	
	Full Time	Part Time	Full Time	Part Time
Teacher	31.00	-	31.00	-
Para-Professionals	-	7.00	-	7.00
Reading Specialist	1.00		1.00	
Instructional Counselor	1.00		1.00	
Assistant Principal	1.00		1.00	
Aide	1.00		1.00	
Teacher	41.00	-	42.00	-
Assistant Principal	1.00		1.00	
Communications Specialist		1.00	-	1.00
Teacher	2.00	-	2.00	-
Dean of Student Services	1.00		1.00	
Substitute Teacher	1.00	-	1.00	-
Media Specialist	1.00	1.00	1.00	1.00
Principal	1.00	-	1.00	-
Dean of Academics	1.00		1.00	
Business Manager	1.00	-	1.00	-
Administrative Secretary	1.00	-	1.00	-
Receptionist	2.00	-	2.00	-
Registrar/Compliance	1.00		1.00	
Computer Network/Tech	1.00		1.00	
Janitor	1.00		1.00	
P/T After School Counselor I		5.00		-
P/T After School Counselor II		1.00		-
<b>Total</b>	<b>91.00</b>	<b>15.00</b>	<b>92.00</b>	<b>9.00</b>

### Operating Expenses

The expenditures for operating expenses are \$1,939,387, which represents 24% of the budget. This is \$68,760 more than the prior year largely due to outsourcing the After School Programs. The major expenses are as follows:

- CSUSA education/administrative fee - \$280,000
- Building maintenance contract - \$225,000
- Field Trips and School Events - \$215,000
- Transportation services contract - \$184,000
- Textbooks - \$156,000
- Other materials and supplies - \$148,500
- After School Programs -\$148,000

- Electricity - \$145,000
- Repairs and Maintenance - \$91,500
- Office Equipment Leases - \$28,000

### Other Uses

Other Uses expenditures total \$536,000 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 costs associated with utilizing the Arts & Cultural Center.

### Capital Outlay

A total of \$142,000 has been budgeted for capital outlay to replace computers and servers, upgrade network switches and routers, replace AV equipment and smartboards, modernize the phone system and expand the mobile classroom.

## **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 ACES 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 ACES.
- A low staff-pupil ratio in order to enhance the development of the individual strengths of each student.
- Continuing to use data to evaluate the efficacy of instructional programs.
- Developing a strong parent-teacher relationship.
- Maximizing the use of technology embedded 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. 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 the Principal, school staff 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 and historical data. A draft of the budget document is prepared by the City Manager. The draft is reviewed by the Principal and the Finance Department.
5. April/May: The budget is reviewed by the School Advisory Committee. 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 Ordinance 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 Ordinances 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 Fund 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 Fund 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 School's 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 safety of capital; liquidity of funds and investment income.
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 \$75,000.

**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.

## **AVENTURA CITY OF EXCELLENCE SCHOOL 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 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 assessment data to identify and track student achievement and learning goals
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 holds 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**

The ACES curriculum is connected to state and national content standards and the school's goals for student learning are coordinated or integrated across different disciplines. The curriculum's sequence is rational, with more complex ideas building on simpler ones, respecting each student's developmental levels and prior learning. Teachers and students are accountable for all state and local assessments in addition to internal formal and informal assessments and observations.

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 in kindergarten through fifth grade utilize the ACES computer lab weekly. Sixth grade students enroll in a nine-week technology course, with an emphasis on computer programming. Seventh grade students are required to enroll in a year long Computer Concepts courses designed to expose them to all facets of the technology available to them. Eighth grade students take a year-long technology aided career awareness and entrepreneurship course. Teachers utilize mobile iPad labs regularly in the classroom.

ACES offers a variety of programs to meet the needs of all learners. The English Language Learners (ELL) program is offered to students who are working toward English language proficiency. Classroom teachers servicing ELL students have undergone special training related to strategies that enhance language acquisition. The ACES ELL Coordinator collaborates with classroom teachers related to instructional modifications that aide in content comprehension.

Exceptional Education students are serviced within the general classroom, reducing social stigmas and enhancing the continuity of instruction. The ESE teacher collaborates with classroom teachers to ensure that "strategies for success" are implemented in all subject areas.

Students with speech and language needs are serviced by a Speech and Language Pathologist and students with occupational therapy needs are serviced by a specialist. These programs are offered to students who qualify for services based on school district requirements.

At-risk readers are targeted through a variety of intervention courses and strategies. ACES Literacy Team teaches at-risk-readers in Kindergarten through eighth grade in small group settings. This supplemental reading program provides intensive instruction using research based programs such as Wonders, Read 180, Reading Plus and Success Maker. At-risk readers in middle school have a two hour block of reading and language arts instruction in a one to one computing environment.

ACES is focused on meeting the needs of all students. To this end, ACES offers a variety of extended school day programs. These programs target specific student needs and are offered both before and after school. These programs include small group writing instruction, focused math tutorials, science study group and a Saturday reading program.

Gifted students in grades 1 and 2 receive "Gifted Instruction" in Language Arts and Reading daily. Project-based applications encompassing the sciences, arts, math, and language allow students an opportunity to combine their creativity and practical knowledge. Eligible students in grades 3, 4, and 5 have an opportunity to enroll in a gifted Language Arts/Reading course and a gifted Math course. Eligible students in middle school have an opportunity to enroll in gifted courses.

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. All middle school students enroll in comprehensive science courses that emphasizes hands-on investigation. ACES students are exposed to eco-literacy through participation in our outdoor garden project.

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. Middle School students are required to enroll in Spanish courses throughout their middle school career at ACES. The elementary Spanish program is offered to all kindergarten through fifth grade students and emphasizes cultures and conversational speaking.

ACES Middle School Program offers academic rigor in conjunction with an extraordinary selection of extracurricular activities and elective programs. ACES students have the opportunity to enroll in high school level Spanish, Physical Science, Biology, Algebra and Geometry and to select one of five elective courses. Elective courses include Media Production, Modern Dance, Art, Guitar, Team Sports and Drama. All middle school students are invited to participate in after school teams including volleyball, basketball and tennis. ACES also participates in the Independent Athletic League and offers competitive boys and girls basketball and competitive boys and girls soccer, competitive girls volleyball and boys flag football. These programs are funded through the school budget and offered at no cost to students.

Elementary school students also enjoy a variety of special subject classes daily. These programs include art, physical education, technology, media, Spanish and music. Each Friday Elementary students participate in a club. Clubs vary from year to year based on student interest. Currently ACES is offering the following clubs; Country Line Dancing, Baton, Board Games, Latch Hook, Scrapbooking, Table Tennis, Jazz Dance, Middle Eastern Dance, Latin Dance, Croquette, Origami, Yoga, Kickball, Soccer, Basketball and Healthy Eating/Gardening.

## **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.

**2008/09 Actual: Complete**

**2009/10 Actual: Complete**

**2010/11 Actual: Complete**

**2011/12 Actual: Complete**

**2012/13 Actual: Complete**

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

**2008/09 Actual: A**

**2009/10 Actual: A**

**2010/11 Actual: A**

**2011/12 Actual: A**

**2012/13 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.

**2008/09 Actual: Complete**

**2009/10 Actual: Complete**

**2010/11 Actual: Complete**

**2011/12 Actual: Complete**

**2012/13 Actual: Complete**

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

**2008/09 Actual: 100%**

**2009/10 Actual: 100%**

**2010/11 Actual: 100%**

**2011/12 Actual: 100%**

**2012/13 Actual: 110%**

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

**2008/09 Actual: 100%**

**2009/10 Actual: 100%**

**2010/11 Actual: 100%**

**2011/12 Actual: 100%**

**2012/13 Actual: 100%**

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

**2008/09 Actual: 98%**

**2009/10 Actual: 98%**

**2010/11 Actual: 98%**

**2011/12 Actual: 98%**

**2012/13 Actual: 98%**

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%.

**2008/09 Actual: 99%**

**2009/10 Actual: 99%**

**2010/11 Actual: 99%**

**2011/12 Actual: 99%**

**2012/13 Actual: 99%**

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.

**2008/09 Actual: All in compliance**

**2009/10 Actual: All in compliance**

**2010/11 Actual: All in compliance**

**2011/12 Actual: All in compliance**

**2012/13 Actual: All in compliance**

9) **Indicator:** Class size and student/classroom teacher ratios shall be maintained throughout the school year at 18:1 for kindergarten through third grade and an average of 22:1 for all grades fourth through eighth.

**2008/09 Actual:** All in compliance

**2009/10 Actual:** All in compliance

**2010/11 Actual:** All in compliance

**2011/12 Actual:** All in compliance

**2012/13 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).

**2008/09 Actual: 93%**

**2009/10 Actual: 92%**

**2010/11 Actual: 92%**

**2011/12 Actual: 88%**

**2012/13 Actual: 86%**

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).

**2008/09 Actual: 87%**

**2009/10 Actual: 85%**

**2010/11 Actual: 92%**

**2011/12 Actual: 88%**

**2012/13 Actual: 90%**

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).

**2008/09 Actual: 92%**

**2009/10 Actual: 87%**

**2010/11 Actual: 90%**

**2011/12 Actual: 94%**

**2012/13 Actual: 77%**

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

**2008/09 Actual: 73%**

**2009/10 Actual: 67%**

**2010/11 Actual: 76%**

**2011/12 Actual: 81%**

**2012/13 Actual: 85%**

# CITY OF AVENTURA

## CHARTER SCHOOL FUND 190

### BUDGET CATEGORY SUMMARY

2014/15 (July 1 - June 30)

#### FUND DESCRIPTION

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

CATEGORY	2012/13 ACTUAL	2013/14 APPROVED BUDGET	2013/14 HALF YEAR ACTUAL	2014/15 CITY MANAGER PROPOSAL
<b>REVENUE PROJECTIONS</b>				
State Shared Revenues	\$ 6,535,538	\$ 6,880,340	\$ 3,384,662	\$ 7,132,697
Charges for Services	220,001	186,100	146,459	231,100
Misc. Income	608,670	542,000	316,088	601,000
Other Non-Revenues	100,000	304,969	254,969	200,886
<b>Total Revenues</b>	<b>\$ 7,464,209</b>	<b>\$ 7,913,409</b>	<b>\$ 4,102,178</b>	<b>\$ 8,165,683</b>
<b>EXPENDITURES</b>				
K-3 Basic	\$ 1,931,018	\$ 2,099,677	\$ 864,261	\$ 2,181,488
4-8 Basic	2,360,484	2,569,078	1,049,779	2,693,184
Exceptional Student Program	222,182	225,029	102,436	231,338
Substitute Teachers	190,798	84,516	80,347	85,757
Instruct Media Services	75,532	66,493	28,092	67,860
School Administration	881,632	812,701	429,647	835,422
Pupil Transit Services	182,580	184,000	110,160	184,000
Operation of Plant	1,471,869	1,572,551	721,387	1,558,634
Child Care Supervision	147,429	138,864	93,019	186,000
Capital Outlay	224,535	160,500	132,873	142,000
<b>Total Expenditures</b>	<b>\$ 7,688,059</b>	<b>\$ 7,913,409</b>	<b>\$ 3,612,001</b>	<b>\$ 8,165,683</b>
Revenues over(under) Expenditures	\$ (223,850)	\$ 0	\$ 490,177	\$ -

# CITY OF AVENTURA

CHARTER SCHOOL

2014/15

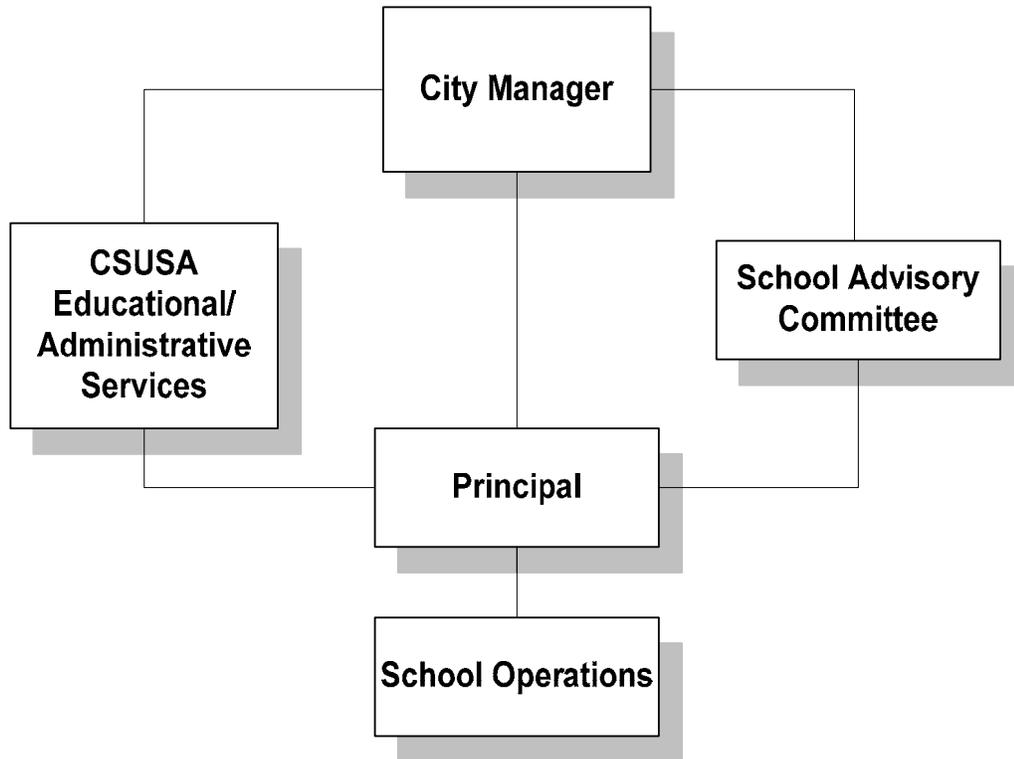
## DEPARTMENT DESCRIPTION

This department is responsible for the 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 service contract with Charter Schools USA.

CATEGORY RECAP	2012/13 ACTUAL	2013/14 APPROVED BUDGET	2013/14 HALF YEAR ACTUAL	2014/15 CITY MANAGER PROPOSAL
<b>Personnel Services</b>	\$ 5,059,425	\$ 5,350,282	\$ 2,173,709	\$ 5,548,296
<b>Operating Expenditures</b>	1,958,213	1,870,627	1,078,410	1,939,387
<b>Other Uses</b>	445,886	532,000	227,009	536,000
<b>Capital Outlay</b>	224,535	160,500	132,873	142,000
<b>Total</b>	<b>\$ 7,688,059</b>	<b>\$ 7,913,409</b>	<b>\$ 3,612,001</b>	<b>\$ 8,165,683</b>

## Charter School Department

### Organization Chart



# CITY OF AVENTURA

## CHARTER SCHOOL FUND 190

### REVENUE PROJECTIONS

2014/15

ACCOUNT #	SCHOOL REVENUE CODE	DESCRIPTION	2012/13 ACTUAL	2013/14 APPROVED BUDGET	2013/14 HALF YEAR ACTUAL	2014/15 CITY MANAGER PROPOSAL
<b><u>State Shared Revenues:</u></b>						
3359050	3261	School Lunch Reimbursement	\$ 68,670	\$ 71,000	\$ 29,807	\$ 71,000
3359100	3310	Florida Education Finance Program	5,836,490	6,071,340	3,074,256	6,348,297
3359201	3361	A+ Revenues	90,676	91,000	-	98,400
3359800	3354	Transportation	105,689	147,000	53,475	115,000
3359910	3391	Capital Outlay	434,013	500,000	227,124	500,000
	Subtotal		\$ 6,535,538	\$ 6,880,340	\$ 3,384,662	\$ 7,132,697
<b><u>Charges for Services:</u></b>						
3478050	3450	Food Service Fees	\$ -	\$ 6,100	\$ -	\$ 6,100
3479050	3473	After School Programs	220,001	180,000	146,459	225,000
	Subtotal		\$ 220,001	\$ 186,100	\$ 146,459	\$ 231,100
<b><u>Misc. Income:</u></b>						
3611000	3431	Interest Earnings	\$ 4,656	\$ 9,000	\$ 3,633	\$ 9,000
3661900	3495	Misc. Revenues	147,405	150,000	49,533	150,000
3661910	3495	Sport Program Fundraising	6,425	3,000	3,975	7,000
3661955	3467	Field Trips/Special Programs	226,374	200,000	120,950	225,000
3692000	3469	Special events	31,099	30,000	37,115	50,000
3665000	3469	Other Private Source Revenue	192,711	150,000	100,882	160,000
	Subtotal		\$ 608,670	\$ 542,000	\$ 316,088	\$ 601,000
<b><u>Other Non-Revenues:</u></b>						
3811039	3610	Transfers In	\$ 100,000	\$ 100,000	\$ 50,000	\$ 100,000
3999000	3489	Beginning Surplus	-	204,969	204,969	100,886
	Subtotal		\$ 100,000	\$ 304,969	\$ 254,969	\$ 200,886
<b>Total Revenues</b>			<b>\$ 7,464,209</b>	<b>\$ 7,913,409</b>	<b>\$ 4,102,178</b>	<b>\$ 8,165,683</b>

**CITY OF AVENTURA**  
**CHARTER SCHOOL**  
**2014/15**  
**BUDGETARY ACCOUNT SUMMARY**  
**190-6001-569**  
**K-3 Basic 5101**

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2012/13 ACTUAL	2013/14 APPROVED BUDGET	2013/14 HALF YEAR ACTUAL	2014/15 CITY MANAGER PROPOSAL
<b>Personnel Services</b>						
1220	120	Teacher	\$ 1,278,182	\$ 1,351,660	\$ 539,832	\$ 1,403,713
1230	130	Other Certified Instruction Reading Specialist Instructional Counselor Assistant Principal	150,856	171,043	79,883	173,341
1250	150	Kindergarten Aides (P/T) 7 Admin. Asst.	119,918 -	97,299	50,879	97,618
1502	291	Bonuses	30,561	48,000	5,214	48,000
1503	291	Stipends	-	22,475	-	31,050
2101	221	Social Security- matching	116,714	123,930	49,628	128,112
2201	211	Pension	7,380	11,664	4,004	12,074
2301	231	Health, Life & Disability Insurance	60,004	137,843	54,570	150,560
2302	232	Dental Insurance	39,261	13,952	2,544	13,952
2401	241	Workers' Compensation	13,379	12,312	613	12,728
2501	250	Unemployment Compensation	19,394	5,000	5,976	5,000
		subtotal	\$ 1,835,649	\$ 1,995,177	\$ 793,143	\$ 2,076,148
<b>Operating Expenditures/Expenses</b>						
4001	330	Travel/Conferences/Training	\$ 295	\$ 3,500	\$ 2,459	\$ 3,500
4101		Cell Phone	420	-	420	840
5290	590	Other Mat'l & Supply	38,569	35,000	24,360	35,000
5299	790	Miscellaneous Expense	1,376	4,500	1,073	4,500
5410	521	Memberships/Dues/Subscription	-	1,500	-	1,500
5411	520	Textbooks	54,709	60,000	42,806	60,000
		subtotal	\$ 95,369	\$ 104,500	\$ 71,118	\$ 105,340
<b>Total Function 5101</b>			<b>\$ 1,931,018</b>	<b>\$ 2,099,677</b>	<b>\$ 864,261</b>	<b>\$ 2,181,488</b>

**CITY OF AVENTURA**  
**CHARTER SCHOOL**  
**2014/15**  
**BUDGETARY ACCOUNT SUMMARY**  
**190-6002-569**  
**4-8 Basic 5102**

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2012/13 ACTUAL	2013/14 APPROVED BUDGET	2013/14 HALF YEAR ACTUAL	2014/15 CITY MANAGER PROPOSAL
<b>Personnel Services</b>						
1220	120	Teacher	\$ 1,786,237	\$ 1,817,887	\$ 710,667	\$ 1,887,212
1230	130	Other Certified Instruction	72,098			
		Assistant Principal	-	79,536	35,467	81,922
1250	150	Comm Spec/Instructional Asst.	-	15,574	5,653	15,574
1502	291	Bonuses	37,653	60,000	6,004	60,000
1503	291	Stipends	-	49,095	-	72,900
2101	221	Social Security- matching	139,206	146,344	54,898	151,830
2201	211	Pension	15,864	14,347	6,199	14,885
2301	231	Health, Life & Disability Insurance	71,245	168,265	86,846	188,046
2302	232	Dental Insurance	46,052	17,152	2,407	17,552
2401	241	Workers' Compensation	15,726	14,539	613	15,084
2501	250	Unemployment Compensation	21,262	5,000	4,635	5,000
		subtotal	\$ 2,205,343	\$ 2,387,739	\$ 913,389	\$ 2,510,005
<b>Operating Expenditures/Expenses</b>						
4001	330	Travel/Conferences/Training	\$ 3,105	\$ 4,500	\$ 2,616	\$ 4,500
4101		Cell Phone	420	-	420	840
5290	590	Other Mat'l & Supply	55,207	65,000	33,634	65,000
5299	790	Miscellaneous Expense	673	3,000	699	3,000
5410	521	Memberships/Dues/Subscription	49	839	-	839
5411	520	Textbooks	81,107	93,000	89,054	93,000
5901	791	Athletic Activities	14,580	15,000	9,967	16,000
		subtotal	\$ 155,141	\$ 181,339	\$ 136,390	\$ 183,179
<b>Total Function 5102</b>			<b>\$ 2,360,484</b>	<b>\$ 2,569,078</b>	<b>\$ 1,049,779</b>	<b>\$ 2,693,184</b>

**CITY OF AVENTURA**  
**CHARTER SCHOOL**  
**2014/15**  
**BUDGETARY ACCOUNT SUMMARY**  
**190-6003-569**  
**Exceptional Student Program 5250**

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2012/13 ACTUAL	2013/14 APPROVED BUDGET	2013/14 HALF YEAR ACTUAL	2014/15 CITY MANAGER PROPOSAL
<b>Personnel Services</b>						
1220	120	Teacher	\$ 144,353	\$ 89,134	\$ 30,333	\$ 89,709
1230	130	Other Certified Instruction				
		Dean of Student Services	-	58,720	29,360	61,069
1502	291	Bonuses	2,099	5,000	158	5,000
2101	221	Social Security- matching	11,018	11,311	4,483	11,535
2201	211	Pension	141	1,109	60	1,131
2301	231	Health, Life & Disability Insurance	5,239	11,443	7,846	12,560
2302	232	Dental Insurance	2,980	1,200	315	1,200
2401	241	Workers' Compensation	1,225	1,124	-	1,146
2501	250	Unemployment Compensation	1,720	-	193	-
		subtotal	\$ 168,775	\$ 179,041	\$ 72,748	\$ 183,350
<b>Operating Expenditures/Expenses</b>						
3190	310	Prof & Tech Services-SPED	\$ 43,436	\$ 33,000	\$ 23,690	\$ 35,000
4001	330	Travel/Conferences/Training	1,800	3,000	2,024	3,000
4420	590	Leasing Expense	-	1,500	-	1,500
5290	590	Other Mat'l & Supply	7,440	6,000	3,275	6,000
5299	790	Miscellaneous Expense	731	1,500	699	1,500
5410	521	Memberships/Dues/Subscription	-	988	-	988
		subtotal	\$ 53,407	\$ 45,988	\$ 29,688	\$ 47,988
<b>Total Function 5250</b>			<b>\$ 222,182</b>	<b>\$ 225,029</b>	<b>\$ 102,436</b>	<b>\$ 231,338</b>

**CITY OF AVENTURA**  
**CHARTER SCHOOL**  
**2014/15**  
**BUDGETARY ACCOUNT SUMMARY**  
**190-6004-569**  
**Substitute Teachers 5901**

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2012/13 ACTUAL	2013/14 APPROVED BUDGET	2013/14 HALF YEAR ACTUAL	2014/15 CITY MANAGER PROPOSAL
<b>Personnel Services</b>						
1220	120	Pool Sub	\$ 25,830	\$ 26,523	\$ 11,102	\$ 27,318
1225	140	Teacher - P/T	140,572	46,000	58,314	46,000
1502	291	Bonuses	2,170	500	158	500
2101	221	Social Security- matching	12,780	5,548	5,295	5,609
2201	211	Pension	28	199	-	205
2301	231	Health, Life & Disability Insurance	2,306	3,796	3,821	4,168
2302	232	Dental Insurance	1,032	400	127	400
2401	241	Workers' Compensation	584	551	-	557
2501	250	Unemployment Compensation	5,496	1,000	1,530	1,000
<b>Total Function 5901</b>			<b>\$ 190,798</b>	<b>\$ 84,516</b>	<b>\$ 80,347</b>	<b>\$ 85,757</b>

**CITY OF AVENTURA**  
**CHARTER SCHOOL**  
**2014/15**  
**BUDGETARY ACCOUNT SUMMARY**  
**190-6005-569**  
**Instruct Media Services 6200**

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2012/13 ACTUAL	2013/14 APPROVED BUDGET	2013/14 HALF YEAR ACTUAL	2014/15 CITY MANAGER PROPOSAL
<b>Personnel Services</b>						
1230	130	Media Specialist	\$ 58,533	\$ 52,137	\$ 23,894	\$ 53,049
1502	291	Bonuses	1,339	2,500	-	2,500
2101	221	Social Security- matching	4,410	3,988	1,789	4,058
2201	211	Pension	389	314	-	321
2301	231	Health, Life & Disability Insurance	6,103	3,757	2,183	4,129
2302	232	Dental Insurance	2,893	400	104	400
2401	241	Workers' Compensation	501	396	-	403
2501	250	Unemployment Compensation	1,337	-	122	-
		subtotal	\$ 75,505	\$ 63,493	\$ 28,092	\$ 64,860
<b>Operating Expenditures/Expenses</b>						
5411	520	Textbooks	\$ 27	\$ 3,000	\$ -	\$ 3,000
		subtotal	\$ 27	\$ 3,000	\$ -	\$ 3,000
<b>Total Function 6200</b>			<b>\$ 75,532</b>	<b>\$ 66,493</b>	<b>\$ 28,092</b>	<b>\$ 67,860</b>

**CITY OF AVENTURA**  
**CHARTER SCHOOL**  
**2014/15**  
**BUDGETARY ACCOUNT SUMMARY**  
**190-6006-569**  
**School Administration 7300**

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2012/13 ACTUAL	2013/14 APPROVED BUDGET	2013/14 HALF YEAR ACTUAL	2014/15 CITY MANAGER PROPOSAL
<b><u>Personnel Services</u></b>						
1211	110	Administrators Dean of Academics Principal	\$ 198,692	\$ 205,306	\$ 100,301	\$ 216,953
1260	160	Other Support Personnel 2 Receptionist Administrative Secretary Registrar/Compliance/ESE Business Manager Network/Comp Tech	212,788	235,963	118,038	243,450
1502	291	Bonuses	2,498	7,500	-	6,500
2101	221	Social Security- matching	28,949	33,758	14,948	35,221
2201	211	Pension	20,288	26,797	9,942	28,428
2301	231	Health, Life & Disability Insurance	25,110	35,072	19,750	37,339
2302	232	Dental Insurance	7,691	3,152	653	3,152
2401	241	Workers' Compensation	1,820	3,353	175	3,499
2501	251	Unemployment Compensation	2,963	2,000	808	2,000
		subtotal	\$ 500,799	\$ 552,901	\$ 264,615	\$ 576,542
<b><u>Operating Expenditures/Expenses</u></b>						
4001	330	Travel/Conferences/Training	\$ 7,388	\$ 10,000	\$ 3,318	\$ 10,000
4041	201	Automobile Allowance	5,400	5,400	2,700	5,400
4101		Telephone	700	1,400	242	480
4855	790	Field Trips/School Events	326,461	215,000	145,754	215,000
5290	590	Other Mat'l & Supply	39,917	25,000	12,331	25,000
5410	521	Memberships/Dues/Subscription	967	3,000	687	3,000
		subtotal	\$ 380,833	\$ 259,800	\$ 165,032	\$ 258,880
<b>Total Function 7300</b>			<b>\$ 881,632</b>	<b>\$ 812,701</b>	<b>\$ 429,647</b>	<b>\$ 835,422</b>

**CITY OF AVENTURA**  
**CHARTER SCHOOL**  
**2014/15**  
**BUDGETARY ACCOUNT SUMMARY**  
**190-6007-569**  
**Pupil Transit Services 7800**

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2012/13 ACTUAL	2013/14 APPROVED BUDGET	2013/14 HALF YEAR ACTUAL	2014/15 CITY MANAGER PROPOSAL
<b><u>Operating Expenditures/Expenses</u></b>						
3190	310	Prof & Tech Services	\$ 182,580	\$ 184,000	\$ 110,160	\$ 184,000
<b>Total Function 7800</b>			<b>\$ 182,580</b>	<b>\$ 184,000</b>	<b>\$ 110,160</b>	<b>\$ 184,000</b>

**CITY OF AVENTURA**  
**CHARTER SCHOOL**  
**2014/15**  
**BUDGETARY ACCOUNT SUMMARY**  
**190-6008-569**  
**Operation of Plant 7900**

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2012/13 ACTUAL	2013/14 APPROVED BUDGET	2013/14 HALF YEAR ACTUAL	2014/15 CITY MANAGER PROPOSAL
<b>Personnel Services</b>				12000		
1260	160	Other Support Personnel Janitor	\$ 29,722	\$ 29,423	\$ 13,363	\$ 30,306
2101	221	Social Security- matching	2,158	2,251	1,000	2,318
2201	211	Pension	3,970	4,119	1,871	4,243
2301	231	Health, Life & Disability Insurance	13,954	14,135	4,598	14,137
2302	232	Dental Insurance	589	400	149	400
2401	241	Workers' Compensation	1,113	224	394	230
		subtotal	\$ 51,506	\$ 50,551	\$ 21,375	\$ 51,634
<b>Operating Expenditures/Expenses</b>						
3148	312	Planning/Management Fee CSUSA	\$ 354,437	\$ 279,000	\$ 139,500	\$ 280,000
3201	312	Accounting & Auditing Fees	11,160	15,000	12,400	15,000
3431	310	Contract-Food Services	69,162	64,000	36,320	69,000
4101	370	Communications	69,272	65,000	36,322	68,000
4301	430	Electricity	126,078	151,000	65,985	135,000
4320	380	Pub Ut Svc Othr Energy Sv	22,630	20,000	9,528	20,000
4440	360	Office Equip - Leasing Expense	4,834	28,000	12,508	28,000
4501	320	Insurance & Bond Premium	40,644	35,000	3,997	35,000
4620	350	Contract- Building Maintenance	143,555	217,000	97,233	217,000
4635	350	Repairs & Maintenance	129,849	84,000	58,492	84,000
5120		Computer Supplies/Software	-	21,000	-	9,000
5290	590	Other Mat'l & Supply	2,856	10,000	718	10,000
5295	510	Cleaning/Janitorial Supplies	-	1,000	-	1,000
		subtotal	\$ 974,477	\$ 990,000	\$ 473,003	\$ 971,000
<b>Other Uses</b>						
5901	790	Contingency	\$ (808)	\$ 82,000	\$ -	\$ 85,000
5905	790	AACC Expenses	2,694	6,000	5,009	7,000
9129	921	Lease Payments to City Debt Service	444,000	444,000	222,000	444,000
		subtotal	\$ 445,886	\$ 532,000	\$ 227,009	\$ 536,000
<b>Total Function 7900</b>			<b>\$ 1,471,869</b>	<b>\$ 1,572,551</b>	<b>\$ 721,387</b>	<b>\$ 1,558,634</b>

**CITY OF AVENTURA**  
**CHARTER SCHOOL**  
**2014/15**  
**BUDGETARY ACCOUNT SUMMARY**  
**190-6009-569**  
**Child Care Supervision 9102**

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2012/13 ACTUAL	2013/14 APPROVED BUDGET	2013/14 HALF YEAR ACTUAL	2014/15 CITY MANAGER PROPOSAL
<b>Personnel Services</b>						
1260	160	Other Support Personnel After School Counselor I After School Counselor II	\$ 32,535	\$ 32,805	\$ -	\$ -
2101	221	Social Security- matching	2,050	2,510	-	-
2401	241	Workers' Compensation	181	249	-	-
2501	250	Unemployment Compensation	1,450	1,300	-	-
		subtotal	\$ 36,216	\$ 36,864	\$ -	\$ -
<b>Operating Expenditures/Expenses</b>						
3113	310	Contract-Recreation Programs	\$ 76,020	\$ 64,000	\$ 73,920	\$ 148,000
3201	312	Accounting & Auditing Fees	2,000	2,000	1,000	2,000
4301	430	Electricity	10,000	10,000	5,000	10,000
4501	320	Insurance & Bond Premium	3,000	3,000	1,500	3,000
4620	350	Contract- Building Maintenance	8,685	8,000	6,656	8,000
4635	350	Repairs & Maintenance	7,622	7,500	3,750	7,500
5290	590	Other Mat'l & Supply	5,846	7,500	1,193	7,500
		subtotal	\$ 113,173	\$ 102,000	\$ 93,019	\$ 186,000
<b>Total Function 9102</b>			<b>\$ 149,389</b>	<b>\$ 138,864</b>	<b>\$ 93,019</b>	<b>\$ 186,000</b>

**CITY OF AVENTURA**  
**CHARTER SCHOOL**  
**2014/15**  
**BUDGETARY ACCOUNT SUMMARY**  
**190-6010-569**  
**Capital Outlay 7400**

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2012/13 ACTUAL	2013/14 APPROVED BUDGET	2013/14 HALF YEAR ACTUAL	2014/15 CITY MANAGER PROPOSAL
<b>Capital Outlay</b>						
6401	692	Computer Equipment >5000	\$ 65,011	\$ 40,000	\$ 7,247	\$ 45,000
6402	643	Computer Equipment <5000	74,335	120,500	125,626	97,000
6410	640	Furniture, Fixture & Equipment	-	-	-	-
<b>Total Function 7400</b>			<b>\$ 139,346</b>	<b>\$ 160,500</b>	<b>\$ 132,873</b>	<b>\$ 142,000</b>

Upgrade Network Switches and Routers	\$ 10,000
Replace AV Equipment and/or Smartboards	20,000
Phone System Upgrade	15,000
Subtotal	<u>\$ 45,000</u>

Replace 85 Computers/Laptops	\$ 93,500
Replace Color Laser Printer	3,500
Subtotal	<u>\$ 97,000</u>

ORDINANCE NO. 2014-\_\_

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 2014/15 (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 2014/2015 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, 2014 shall lapse at that time; and all capital outlay encumbrances and capital outlay expenditures not spent during the fiscal year may be re-appropriated in the 2014/2015 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.

