

# CITY OF AVENTURA

## CHARTER SCHOOL BUDGET Fiscal Year 2008/09





## **AVENTURA CITY OF EXCELLENCE SCHOOL**

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**Aventura, Florida 33180**

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### **Board of Directors**

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**Commissioner Zev Auerbach**

**Commissioner Bob Diamond**

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**Commissioner Billy Joel**

**Commissioner Michael Stern**

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### **City Manager**

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

### **Principal**

**Julie Alm**

### **Vice Principal**

**Daniel Sandberg**

**Administrative and Educational Services Provided by:**

**Charter Schools USA**

**CITY OF AVENTURA  
CHARTER SCHOOL FUND  
FISCAL YEAR 2008/09**

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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

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

RE: 2008/09 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 2008, for your review and consideration. This budget document represents the sixth 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 whereby lifelong learning skills are acquired.

### **Budget Format**

The format of the budget is in accordance with guidelines adopted by the State and School Board of Miami-Dade County, Florida and utilizes the school system's accounts codes as well. The proposed budget was prepared by the City Manager with input from the school administrative staff and CSUSA .

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

The 2008/09 school year represents the sixth year of operations of the school. Our past has shown that we can continue to operate the school at a high level and provide quality education for our students, within the school based revenues and without outside subsidies. We have also been fortunate to have a strong business community and involved parents participate in fund raising activities for school improvements.

In order to address the Florida Class Size Mandate Legislation, funding has been included to provide for constructing ten new classrooms at an estimated cost of \$1.6 Million. The classrooms would be completed in time for the 2009/10 school year. This will insure that the school will meet the class size requirements of kindergarten thru third grade of 18 students per classroom and fourth grade to eighth grade of 22 students per classroom. In addition, the new classrooms will allow an increase of eight (8) students per grade for a total of seventy two (72) new students.

The revenues have been estimated on the conservative side, based on actions taken by the State Legislature as it related to school funding. The budget includes revenue in the amount of \$125,000 from the Clear Channel agreement for proceeds from the billboard advertising.

In order to retain and recruit highly qualified teachers and staff, the budget includes a COLA increase and provides that returning teachers will be rewarded with a service bonus based on years of service. Once the Miami Dade School Board completes their negotiations with the district's teachers, the pay plan will be revised to coincide with the Miami –Dade County school system. In addition, mirroring national industry trends, we will experience significant increases in health insurance premiums.

In our quest to provide technology to our students, the fourth grade will be equipped with a "smart board" teaching aide to provide for interactive teaching and learning opportunities. Over the next three years we intend to install this technology in the remaining grades of kindergarten to third grade.

In response to the expansion of the school over the past few years, the budget contains two new positions, an additional Receptionist position and a full-time Substitute Teacher to meet workload requirements.

The overall budget increased by 23.8%. This is largely due to providing funds from reserve accounts to construct the additional classrooms. 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 2008/09, including all operating and capital outlay, is \$8,410,970. The majority of the budget is Personnel Services at \$4,264,803. Operating expenditures total \$1,779,667. 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 \$594,000. Capital Outlay expenditures are \$1,772,500. The following chart shows a comparison of the department's budgets for the past two years. Total costs increased by 23.8%.

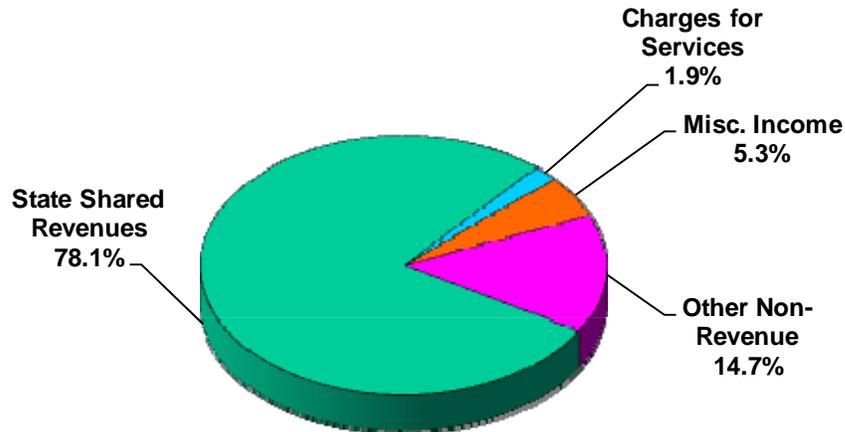
## Budget Category Summary

	2007/08	2008/09	Increase (Decrease)	% Change
<b>Revenues</b>				
State Shared Revenues	\$5,908,309	\$ 6,332,557	\$ 424,248	7.2%
Charges for Services	156,645	156,100	(545)	-0.3%
Misc. Income	425,000	430,000	5,000	1.2%
Other Non-Revenues	304,305	1,492,313	1,188,008	390.4%
Total Revenues	<u>\$6,794,259</u>	<u>\$ 8,410,970</u>	<u>\$ 1,616,711</u>	<u>23.8%</u>
<b>Expenditures</b>				
K-3 Basic	\$ 1,402,558	\$ 1,468,695	\$ 66,137	4.7%
4-8 Basic	1,834,626	2,018,462	183,836	10.0%
Exceptional Student Program	269,426	235,727	(33,699)	-12.5%
Substitute Teachers	58,903	75,120	16,217	27.5%
Instruct Media Services	66,570	70,487	3,917	5.9%
School Administration	799,600	901,990	102,390	12.8%
Pupil Transit Services	184,000	184,000	-	0.0%
Operation of Plant	1,459,898	1,570,133	110,235	7.6%
Child Care Supervision	109,156	113,856	4,700	4.3%
Capital Outlay	609,522	1,772,500	1,162,978	190.8%
Total Expenditures	<u>\$ 6,794,259</u>	<u>\$ 8,410,970</u>	<u>\$ 1,616,711</u>	<u>23.8%</u>

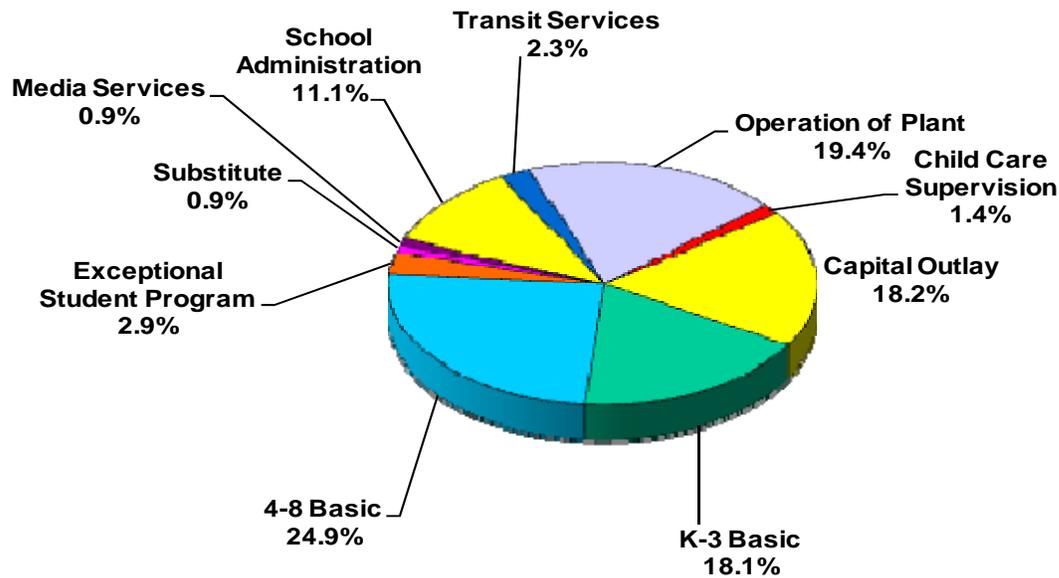
### Charter School Fund

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 Expenditures



### Goals

The 2008/09 school year represents the sixth 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, intramural and competitive sport programs and identifying and working with students at risk. This year we will continue to focus on our award winning character education program.

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

- Whole Child Approach - Emphasis will continue to consider the "whole child." To ensure that academic rigor coexists with social responsibility.
- Character Education – Continue to 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 – ACES will 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 learning, on level learners and gifted students.
- Technology Rich Environment – Technology includes computer labs, computers in every classroom, Smart Boards, document readers, projectors, Direct TV, instructional software and online programs
- Extended School Day Programs/Activities – Before Care and After Care, Sports Study, Dance, IMACS, Mind Lab, Healthy Kids, Etiquette Classes, Science Tutorial, Writing Tutorial, Reading and Math Computerized Program and Saturday School.

- Field Trips – Through a combination of on campus and off campus field trips students will experience hands-on content, living history, ecological studies, guest authors and a variety of culturally rich opportunities.
- School Wide Events – All students have an opportunity to participate in Career Day, Red Ribbon Week and Field Day.
- Career Awareness and Entrepreneurship – All eighth grade students will participate in a comprehensive course that will allow them to begin career planning and develop and implement a small business.
- Competitive Athletics – Middle School boys and girls compete in the National Charter Schools Basketball league.
- Intramural Athletics – Expanded offerings for middle school students will include basketball, volleyball and cheerleading. All students have an opportunity to participate in after school tennis.
- Family Events – Family events include Meet and Greet, Open House, Kindergarten Kickoff, Middle School Guest Speakers Series, PJ and Pizza Night, Grandparents Day, Dave and Busters Family Day, Graduation Ceremonies, Talent Showcase and Quarterly Principal's Honor Roll Breakfasts.
- Parent Education – FCAT reading, math, writing and science nights present parents with relevant information related to state standards and accountability testing.
- Transportation – Students living further than 2 miles from the school and no further than 3.5 miles are provided bus service. Currently four bus provide transportation for approximately 400 students.
- Safe School Campus – The City provides a fulltime 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 2008/09 Fiscal Year, are anticipated to be \$8,410,970. This is an increase of \$1,616,711 or 23.8% compared to the prior year. Approximately \$1,188,008 of the increase was directly related to utilizing accumulated prior years fund balances to fund the expansion of the school.

**State Shared Revenues** – The amount projected for Florida Education Finance Program revenues is \$5,684,000 and is based on \$6,316 per student after the deductions for the transportation reimbursement component and the 2% held back by the School Board for administrative costs. School lunch reimbursement revenues are estimated to be \$32,577. The transportation reimbursement amount is \$172,000 and is based on 390 students requiring bus service. Capital Outlay revenue amounts are based on \$493 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 \$6,100. After School Program includes revenues derived from fees charged for Before and After School Programs and is estimated to be \$150,000.

**Miscellaneous Income** – The total amount is \$430,000. 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 anticipated fund balance amounts from the prior year's budget.

**Expenditures**

The estimated 2008/09 expenditures contained within this budget total \$8,410,970 and are balanced with the projected revenues. Total expenditures are \$1,616,711 or 23.8% higher than the 2007/08 fiscal year amount.

**Personnel Services**

Personnel Services are budgeted at \$4,264,803 or 53% of the budget. Personnel Services reflects a COLA increase and funds to the implement a pay plan to coincide with the Miami – Dade County school system once negotiations are complete. In addition returning teachers will be rewarded with a service bonus based on years of service. The pay plan will continue to meet or exceed Miami-Dade County Schools. The total number of employees is 77 full time and 16 part-time compared with 75 full-time and 16 part-time positions included in last year’s budget. Included in the full-time positions are 62 teachers, 2 aides, 7 part-time para-professionals assisting K-3 and 1 Instructional Counselor. Eight part-time positions are utilized to provide Before and After School Programs. In addition, a Media Specialist and a computer network/technician position are included in the budget. All employees except the Principal, Vice Principal and Janitor are under contract with CSUSA. A major impact on the budget is attributed to health insurance costs.

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

Function	Job Class	2007/08		2008/09	
		Full Time	Part Time	Full Time	Part Time
5101	Teacher	23.00	-	23.00	-
	Para-Professionals	-	7.00	-	7.00
	Reading Specialist	1.00		1.00	
	Instructional Counselor	1.00		1.00	
	Aide	1.00		1.00	
5102	Teacher	34.00	-	34.00	-
	Aide	1.00		1.00	
5250	Teacher	3.00	-	3.00	-
5901	Substitute Teacher	-	-	1.00	-
6200	Media Specialist	1.00	1.00	1.00	1.00
7300	Principal	1.00	-	1.00	-
	Vice Principal	1.00		1.00	
	Assistant Principal	1.00	-	1.00	-
	Business Admin.	1.00	-	1.00	-
	Administrative Secretary	1.00	-	1.00	-
	Receptionist	1.00	-	2.00	-
	Registrar/Compliance	1.00		1.00	
	Computer Network/Tech	1.00		1.00	
	Special Projects Coordinator	1.00		1.00	
7900	Janitor	1.00		1.00	
9102	P/T After School Counselor I		6.00		6.00
	P/T After School Counselor II		2.00		2.00
<b>Total</b>		75.00	16.00	77.00	16.00

### Operating Expenses

The expenditures for operating expenses are \$1,779,667, which represents 22% of the budget. This is \$80,298 more than the prior year. The major expenses are as follows:

- CSUSA education/administrative fee - \$341,040
- Textbooks - \$120,000
- Transportation services contract - \$184,000
- Other materials and supplies - \$188,000
- Electricity - \$150,000
- Building maintenance contract - \$203,000
- Field Trip and School Events - \$210,000
- Repairs and Maintenance -\$74,500
- SPED Services - \$46,000

### Other Uses

Other Uses expenditures total \$594,000, primarily represent lease payments to the Debt Service Fund to cover the elementary school wing construction debt payments. Other expenditures include a contingency account and transfers to the General Fund.

### Capital Outlay

A total of \$1,772,500 has been budgeted for capital outlay for the construction of additional classrooms to address the Florida Class Size Mandate Legislation requirements, furniture, fixtures, equipment, computers and smart boards.

## 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 an eighth grade.
- 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,

Handwritten signature of Eric M. Soroka in black ink.

Eric M. Soroka  
City Manager

# BUDGET PROCESS

## **Budget Preparation/Development**

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

## **Budget Adoption**

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

## **Budget Control/Monitoring**

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

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

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

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

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

### **Budget Amendment**

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

### **Basis of Accounting**

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

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

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

During June 1999, the Government Accounting Standards Board (GASB) issued Statement No. 34. This statement established new accounting and financial reporting standards for state and local governments. The Charter School implemented the new financial reporting requirements of GASB 34.

## **BUDGET DEVELOPMENT GUIDELINES**

### **Financial Policies**

The Charter School's financial policies, compiled below, set forth the basic framework for the overall fiscal management of the school. Operating independently of changing circumstances and conditions, these policies assist the decision-making process of the City Manager and

School's Administration. These policies provide guidelines for evaluating both current activities and proposals for future programs.

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

### **Operating Budget Policies**

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

### **Capital Budget Policies**

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

### **Revenue Policies**

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

**Cash Management/Investment Policies**

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

**Reserve Policies**

1. The School will maintain a fund balance of at least \$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 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**

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, exposing them to all Microsoft Office Applications. 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. Middle School students may also enroll in a Web Design course where they can use industry standard technology to create authentic projects.

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

Exceptional Education students are serviced within the class 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. This program is 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 grades Kindergarten through eighth grade in small group settings. This supplemental reading program provides intensive instruction using research based programs such as guided reading, Kaleidoscope and Read 180.

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 3rd, 4th, and 5th 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 Language Arts and Science 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 a comprehensive science course that emphasizes hands-on investigation.

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. Students in grades 3, 4 and 5 receive Spanish instruction twice each week. Middle School students are required to enroll in Spanish courses throughout their Middle School career at ACES.

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, Algebra and Geometry courses and to select one of six elective courses. These elective courses include Television Production, Guitar, Web Design, Journalism, 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 National Charter Schools Athletic League and offers both a boys and girls basketball team. Beginning in the 2008 – 2009 school year ACES will offer Cheerleading for middle school students. 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 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; Chess, Stock Market, Fabulous Foods, Bug Buddies, Baton, Jump rope, Jazz dance, Middle Eastern Dance, Latin Dance, Israeli Dance, Technology, TV Production, Soccer, Basketball, Yoga, Cheerleading, Awesome Readers, Spanish Song Club, Science and French.

## **PERFORMANCE CRITERIA**

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

**2003/04 Actual: Complete**

**2004/05 Actual: Complete**

**2005/06 Actual: Complete**

**2006/07 Actual: Complete**

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

**2003/04 Actual: B**

**2004/05 Actual: A**

**2005/06 Actual: A**

**2006/07 Actual: A**

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

**2003/04 Actual: Complete**

**2004/05 Actual: Complete**  
**2005/06 Actual: Complete**  
**2006/07 Actual: Complete**

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

**2003/04 Actual: 98%**  
**2004/05 Actual: 100%**  
**2005/06 Actual: 100%**  
**2006/07 Actual: 100%**

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

**2003/04 Actual: 100%**  
**2004/05 Actual: 100%**  
**2005/06 Actual: 100%**  
**2006/07 Actual: 100%**

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

**2003/04 Actual: 98%**  
**2003/04 Actual: 99%**  
**2005/06 Actual: 99%**  
**2006/06 Actual: 99%**

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

**2003/04 Actual: 99%**  
**2004/05 Actual: 100%**  
**2005/06 Actual: 99%**  
**2006/07 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.

**2003/04 Actual: All in compliance**  
**2004/05 Actual: All in compliance**  
**2005/06 Actual: All in compliance**  
**2006/07 Actual: All in compliance**

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

**2003/04 Actual: All in compliance**  
**2004/05 Actual: All in compliance**  
**2005/06 Actual: All in compliance**  
**2006/07 Actual: All in compliance**

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

**2003/04 Actual:** 70%

**2004/05 Actual:** 81%

**2005/06 Actual:** 99%

**2005/06 Actual:** 89%

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

**2003/04 Actual:** 69%

**2004/05 Actual:** 79%

**2005/06 Actual:** 89%

**2006/07 Actual:** 88%

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

**2003/04 Actual:** 85%

**2004/05 Actual:** 82%

**2005/06 Actual:** 81%

**2006/07 Actual:** 85%

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

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

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

**2005/06 Actual:** A mean score of 316 was achieved which is above the state and district average.

**2006/07 Actual:** 43%

# CITY OF AVENTURA

## CHARTER SCHOOL FUND 190

### BUDGET CATEGORY SUMMARY

2008/09 (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	2007/08	2008/09
	APPROVED BUDGET	CITY MANAGER PROPOSAL
<b>REVENUE PROJECTIONS</b>		
State Shared Revenues	\$ 5,908,309	\$ 6,332,557
Charges for Services	156,645	156,100
Misc. Income	425,000	430,000
Disposition of Fixed Assets	0	0
Other Non-Revenues	304,305	1,492,313
<b>Total Revenues</b>	<b>\$ 6,794,259</b>	<b>\$ 8,410,970</b>
<b>EXPENDITURES</b>		
K-3 Basic	\$ 1,402,558	\$ 1,468,695
4-8 Basic	1,834,626	2,018,462
Exceptional Student Program	269,426	235,727
Substitute Teachers	58,903	75,120
Instruct Media Services	66,570	70,487
School Administration	799,600	901,990
Pupil Transit Services	184,000	184,000
Operation of Plant	1,459,898	1,570,133
Child Care Supervision	109,156	113,856
Capital Outlay	609,522	1,772,500
<b>Total Expenditures</b>	<b>\$ 6,794,259</b>	<b>\$ 8,410,970</b>

# CITY OF AVENTURA

CHARTER SCHOOL

2008/09

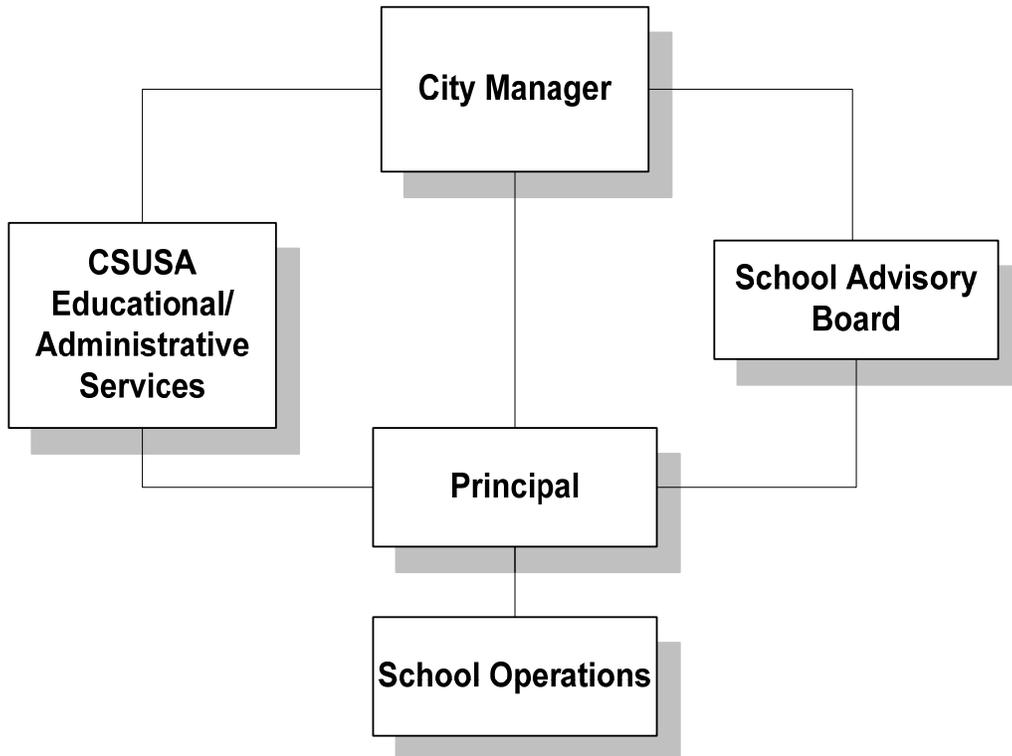
## DEPARTMENT DESCRIPTION

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	2007/08 APPROVED BUDGET	2008/09 CITY MANAGER PROPOSAL
<b>Personnel Services</b>	\$3,931,368	\$4,264,803
<b>Operating Expenditures</b>	1,699,369	1,779,667
<b>Other Uses</b>	554,000	594,000
<b>Capital Outlay</b>	609,522	1,772,500
<b>Total</b>	<b>\$6,794,259</b>	<b>\$ 8,410,970</b>

## Charter School Department

### Organization Chart



# CITY OF AVENTURA

## CHARTER SCHOOL FUND 190

### REVENUE PROJECTIONS

2008/09

ACCOUNT #	SCHOOL FUNCTION DESCRIPTION	2007/08 APPROVED BUDGET	2008/09 CITY MANAGER PROPOSAL
<b><u>State Shared Revenues:</u></b>			
335910	3310 Florida Education Finance Program	\$ 5,352,820	\$ 5,684,000
331600	3399 Grants	-	-
335905	School Lunch Reimbursement	32,557	32,557
335980	3354 Transportation	170,932	172,000
335991	3391 Capital Outlay	352,000	444,000
	Subtotal	\$ 5,908,309	\$ 6,332,557
<b><u>Charges for Services:</u></b>			
3478050	3450 Food Service Fees	6,100	6,100
3479050	3473 After School Programs	150,545	150,000
	Subtotal	\$ 156,645	\$ 156,100
<b><u>Misc. Income:</u></b>			
3611000	3431 Interest Earnings	15,000	20,000
3661955	Field Trips/Special Programs	200,000	200,000
3665000	Other Private Source Revenue	125,000	125,000
3661900	3495 Misc. Revenues	85,000	85,000
	Subtotal	\$ 425,000	\$ 430,000
<b><u>Disposition of Fixed Assets</u></b>			
364010	3780 Sale of Equipment	\$ -	\$ -
<b><u>Other Non-Revenues</u></b>			
3999000	3489 Beginning Surplus	304,305	1,492,313
	Subtotal	304,305	1,492,313
<b>Total Revenues</b>		<b>\$ 6,794,259</b>	<b>\$ 8,410,970</b>

**CITY OF AVENTURA**  
**CHARTER SCHOOL**  
**2008/09**  
**BUDGETARY ACCOUNT SUMMARY**  
**190-6001-569**  
**K-3 Basic 5101**

ACCOUNT #	SCHOOL FUNCTION DESCRIPTION	2007/08 APPROVED BUDGET	2008/09 CITY MANAGER PROPOSAL
<b><u>Personnel Services</u></b>			
1220	120 Teacher	916,524	928,915
1250	150 Kindergarten Aides (P/T) 5	42,750	42,750
	Classroom Assistants (P/T) 2	17,100	17,100
	Aide	25,000	26,651
1230	130 Other Certified Instruction	85,790	88,686
	Reading Specialist		
	Instructional Counselor		
2101	221 Social Security- matching	79,879	84,464
1502	291 Bonuses	18,000	22,000
2201	211 Pension	7,195	7,632
1503	291 Stipends	11,650	16,610
2301	231 Health	97,596	131,149
2302	232 Life Insurance & Disability	3,862	4,069
2401	241 Workers compensation	12,739	13,470
1505	291 Sick Day Buyout	7,200	7,200
	subtotal	<u>\$1,325,285</u>	<u>\$1,390,695</u>
<b><u>Operating Expenditures/Expenses</u></b>			
4001	330 Travel/Conferences/Training	2,773	3,500
5290	590 Other Mat'l & Supply	25,000	25,000
5299	790 Miscellaneous Expense	4,500	4,500
5410	521 Memberships/dues/subscription	1,000	1,000
5411	520 Textbooks	44,000	44,000
	subtotal	<u>\$77,273</u>	<u>\$78,000</u>
<b>Total Function 5101</b>		<b>\$ 1,402,558</b>	<b>\$ 1,468,695</b>

**CITY OF AVENTURA**  
**CHARTER SCHOOL**  
**2008/09**  
**BUDGETARY ACCOUNT SUMMARY**  
**190-6002-569**  
**4-8 Basic 5102**

ACCOUNT #	SCHOOL FUNCTION DESCRIPTION	2007/08 APPROVED BUDGET	2008/09 CITY MANAGER PROPOSAL
<b><u>Personnel Services</u></b>			
1220	120 Teacher	1,307,543	1,413,872
1250	150 Aide	25,000	25,750
1230	130 Other Certified Instruction	0	0
2101	221 Social Security- matching	101,939	110,131
1502	291 Bonuses	18,000	28,000
1503	291 Stipends	27,450	32,960
2201	211 Pension	9,807	10,797
2301	231 Health	137,049	187,355
2302	232 Life Insurance & Disability	5,282	5,734
2401	241 Workers compensation	16,257	17,563
1505	291 Sick Day Buyout	3,960	3,960
	subtotal	\$1,652,287	\$1,836,123
<b><u>Operating Expenditures/Expenses</u></b>			
4001	330 Travel/conferences/training	4,500	4,500
5290	590 Other Mat'l & Supply	104,000	104,000
5299	790 Miscellaneous Expense	3,000	3,000
5410	521 Memberships/dues/subscription	839	839
5411	520 Textbooks	70,000	70,000
	subtotal	\$182,339	\$182,339
<b>Total Function 5102</b>		<b>\$ 1,834,626</b>	<b>\$ 2,018,462</b>

**CITY OF AVENTURA**  
**CHARTER SCHOOL**  
**2008/09**  
**BUDGETARY ACCOUNT SUMMARY**  
**190-6003-569**  
**Exceptional Student Program 5250**

ACCOUNT #	SCHOOL FUNCTION DESCRIPTION	2007/08 APPROVED BUDGET	2008/09 CITY MANAGER PROPOSAL
<b><u>Personnel Services</u></b>			
1220	120 Teacher	167,463	134,608
2101	221 Social Security- matching	12,811	12,811
2201	211 Pension	1,256	1,010
1502	291 Bonuses	4,500	5,000
1503	291 Stipends	1,150	1,150
2301	231 Health	16,612	16,059
2302	232 Life Insurance & Disability	663	520
2401	241 Workers compensation	2,043	1,642
1505	291 Sick Day Buyout	1,440	1,440
	subtotal	\$207,938	\$174,239
<b><u>Operating Expenditures/Expenses</u></b>			
4001	330 Travel/Conferences/Training	4,000	4,000
3190	310 Prof & Tech Services-SPED	46,000	46,000
4420	590 Leasing Expense	3,000	3,000
5290	590 Other Mat'l & Supply	5,000	5,000
5299	790 Miscellaneous Expense	2,500	2,500
5410	521 Memberships/dues/subscription	988	988
5411	520 Textbooks	0	0
	subtotal	\$61,488	\$61,488
<b>Total Function 5250</b>		<b>\$ 269,426</b>	<b>\$ 235,727</b>

**CITY OF AVENTURA**  
**CHARTER SCHOOL**  
**2008/09**  
**BUDGETARY ACCOUNT SUMMARY**  
**190-6004-569**  
**Substitute Teachers 5901**

ACCOUNT #	SCHOOL FUNCTION DESCRIPTION	2007/08 APPROVED BUDGET	2008/09 CITY MANAGER PROPOSAL
<b><u>Personnel Services</u></b>			
1220	120 Pool Sub	-	25,000
1225	140 Teacher - P/T	55,000	44,000
2101	221 Social Security- matching	3,366	5,279
2201	211 Pension	-	-
1502	291 Bonuses	-	-
2301	231 Health	-	-
2302	232 Life Insurance	-	-
2401	241 Workers compensation	537	842
1505	291 Sick Day Buyout	-	-
	subtotal	58,903	75,120
<b><u>Operating Expenditures/Expenses</u></b>			
3190	310 Prof & Tech Services	-	-
	subtotal	\$ -	\$ -
<b>Total Function 5901</b>		<b>\$ 58,903</b>	<b>\$ 75,120</b>

**CITY OF AVENTURA**  
**CHARTER SCHOOL**  
**2008/09**  
**BUDGETARY ACCOUNT SUMMARY**  
**190-6005-569**  
**Instruct Media Services 6200**

ACCOUNT #	SCHOOL FUNCTION DESCRIPTION	2007/08 APPROVED BUDGET	2008/09 CITY MANAGER PROPOSAL
<b><u>Personnel Services</u></b>			
1230	130 Media Specialist	50,916	52,479
2101	221 Social Security- matching	3,895	4,015
2201	211 Pension	318	329
1502	291 Bonuses	1,500	1,500
1503	291 Stipends	0	0
2301	231 Health	4,214	5,414
2302	232 Life Insurance	106	110
2401	241 Workers compensation	621	640
	Sick Day Buyout	0	0
	subtotal	\$61,570	\$64,487
<b><u>Operating Expenditures/Expenses</u></b>			
5411	520 Textbooks	5,000	6,000
	subtotal	\$5,000	\$6,000
<b>Total Function 6200</b>		<b>\$ 66,570</b>	<b>\$ 70,487</b>

**CITY OF AVENTURA**  
**CHARTER SCHOOL**  
**2008/09**  
**BUDGETARY ACCOUNT SUMMARY**  
**190-6006-569**  
**School Administration 7300**

ACCOUNT #	SCHOOL FUNCTION DESCRIPTION	2007/08 APPROVED BUDGET	2008/09 CITY MANAGER PROPOSAL
<b><u>Personnel Services</u></b>			
1260	160 Other Support Personnel 2 Receptionist Administrative Secretary Registrar/Compliance/ESE Business Admin. Network/Comp Tech -P/T Special Projects Coordinator	194,971	230,246
1211	110 Administrators Assistant Principal Vice Principal Principal	239,205	276,943
2201	211 Pension	14,649	16,488
2101	221 Social Security- matching	33,215	38,800
1502	291 Bonuses	13,000	13,000
2301	231 Health	40,367	54,120
2302	232 Life Insurance	2,096	2,405
2401	241 Workers compensation	5,297	6,188
2501	251 Unemployment compensation	1,000	1,000
	subtotal	\$543,800	\$639,190
<b><u>Operating Expenditures/Expenses</u></b>			
4001	330 Travel/conferences/training	3,000	10,000
4041	201 Automobile allowance	4,800	4,800
3190	310 Prof & Tech Services	0	0
4855	Field Trips/School Events	210,000	210,000
4901	391 Legal/Employment Ads	5,000	5,000
5290	590 Other Mat'l & Supply	30,000	30,000
5410	521 Memberships/dues/subscription	3,000	3,000
	subtotal	\$255,800	\$262,800
<b>Total Function 7300</b>		<b>\$ 799,600</b>	<b>\$ 901,990</b>

**CITY OF AVENTURA**  
**CHARTER SCHOOL**  
**2008/09**  
**BUDGETARY ACCOUNT SUMMARY**  
**190-6007-569**  
**Pupil Transit Services 7800**

ACCOUNT #	SCHOOL FUNCTION DESCRIPTION	2007/08 APPROVED BUDGET	2008/09 CITY MANAGER PROPOSAL
<b><u>Operating Expenditures/Expenses</u></b>			
3190	310 Prof & Tech Services	184,000	184,000
	subtotal	<u>\$184,000</u>	<u>\$184,000</u>
<b>Total Function 7800</b>		<b>\$ 184,000</b>	<b>\$ 184,000</b>

**CITY OF AVENTURA**  
**CHARTER SCHOOL**  
**2008/09**  
**BUDGETARY ACCOUNT SUMMARY**  
**190-6008-569**  
**Operation of Plant 7900**

ACCOUNT #	SCHOOL FUNCTION	DESCRIPTION	2007/08 APPROVED BUDGET	2008/09 CITY MANAGER PROPOSAL
1260	160	Other Support Personnel Janitor	21840	24583
2201	211	Pension	2,948	3319
2101	221	Social Security- matching	1,671	1881
2301	231	Health	6,449	6449
2302	232	Life Insurance	55	61
2401	241	Workers compensation	266	300
subtotal			<u>\$33,229</u>	<u>\$36,593</u>

**Operating Expenditures/Expenses**

3201	312	Accounting & auditing fees	13,500	17,500
3147	316	School Advisory Consultant	5,000	5,000
3148	312	Planning/Management Fee CSUSA	312,169	341,040
4620	350	Contract- Building maintenance	195,000	195,000
3431	310	Contract-Food Services	15,000	35,000
4101	370	Communications	42,000	42,000
4320	380	Pub Ut Svc Othr Energy Sv	15,000	15,000
4301	430	Electricity	135,000	140,000
4501	320	Insurance & Bond Premium	36,000	36,000
4635	350	Repairs & Maintenance	67,000	67,000
5295	510	Cleaning/janitorial supplies	6,000	6,000
5290	590	Other Mat'l & Supply	6,000	12,000
4440		Office Equip - Leasing Expense	25,000	28,000
subtotal			<u>\$872,669</u>	<u>\$939,540</u>

**Other Uses**

9101	971	Transfer to General Fund	30,000	30,000
5901		Contingency	80,000	120,000
9129	921	Lease Payments to City Debt Service	444,000	444,000
subtotal			<u>554,000</u>	<u>594,000</u>

<b>Total Function 7900</b>	<b>\$ 1,459,898</b>	<b>\$ 1,570,133</b>
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**CITY OF AVENTURA**  
**CHARTER SCHOOL**  
**2008/09**  
**BUDGETARY ACCOUNT SUMMARY**  
**190-6009-569**  
**Child Care Supervision 9102**

ACCOUNT #	SCHOOL FUNCTION DESCRIPTION	2007/08 APPROVED BUDGET	2008/09 CITY MANAGER PROPOSAL
<b><u>Personnel Services</u></b>			
1503	291 Site Director- Stipend	2,000	2,000
1260	160 Other Support Personnel Site Coordinator After School Counselor I After School Counselor II	42,120	42,120
2501	Unemployment Compensation	500	500
2101	221 Social Security- matching	3,222	3,222
2401	241 Workers compensation	514	514
	subtotal	48,356	48,356
<b><u>Operating Expenditures/Expenses</u></b>			
3113	Contract-Recreation Programs	19,000	23,000
3201	312 Accounting & auditing fees	2,000	2,000
4301	430 Electricity	10,000	10,000
4501	320 Insurance & Bond Premium	3,000	3,000
4620	350 Contract- Building maintenance	7,300	8,000
4635	350 Repairs & Maintenance	7,500	7,500
5290	590 Other Mat'l & Supply	12,000	12,000
	subtotal	\$60,800	\$65,500
<b>Total Function 9102</b>		<b>\$ 109,156</b>	<b>\$ 113,856</b>

**CITY OF AVENTURA**  
**CHARTER SCHOOL**  
**2008/09**  
**BUDGETARY ACCOUNT SUMMARY**  
**190-6010-569**  
**Capital Outlay 7400**

ACCOUNT #	SCHOOL FUNCTION DESCRIPTION	2007/08 APPROVED BUDGET	2008/09 CITY MANAGER PROPOSAL
<b><u>Capital Outlay</u></b>			
6401	692 Computer Software >750	10,000	7,500
6410	640 Furniture, Fixture & Equipment	48,000	65,000
6401	643 Computer Equipment >750	147,000	100,000
	Classroom Additions	0	1,600,000
6999	Capital Reserve	404,522	0
	subtotal	\$609,522	\$1,772,500
<b>Total Function 7400</b>		<b>\$ 609,522</b>	<b>\$ 1,772,500</b>

ORDINANCE NO. 2008-\_\_

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 2008/09 (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 2008/2009 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, 2008 shall lapse at that time; and all lapsed capital outlay encumbrances shall be re-appropriated in the 2008/2009 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.