



City of Aventura

Aventura City of Excellence School
Charter School Budget



FISCAL YEAR 2021/2022

CITY OF AVENTURA
AVENTURA CITY OF EXCELLENCE SCHOOL
CHARTER SCHOOL FUND BUDGET
FISCAL YEAR 2021/2022



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Ronald J. Wasson

Principal

Anthony Tyrkala

Assistant Principals

Jorge Paz
Stacy Mogull

Administrative and Educational Services Provided by:
Charter Schools USA



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**CITY OF AVENTURA
 AVENTURA CITY OF EXCELLENCE SCHOOL
 CHARTER SCHOOL FUND BUDGET
 FISCAL YEAR 2021/2022**

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City of Aventura

Government Center
19200 West Country Club Drive
Aventura, Florida 33180



Office of the City Manager

April 8, 2021

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

RE: 2021/2022 Charter School Fund Budget Message

Members of the City Commission:

In accordance with Article IV, Section 4.05 of the City of Aventura (the “City”) Charter, I hereby submit the proposed Budget for the Charter School Fund for the fiscal year beginning July 1, 2021, for your review and consideration. This budget document represents the Aventura City of Excellence School’s (the “School”) 19th year of operations. Our goal in the development and preparation of a realistic balanced budget was to provide the funding levels that are necessary to maintain quality educational services for its students.

Budget Format/Transparency

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”).

Budget Implications Resulting from the Coronavirus (“COVID-19”) Pandemic

At the time this budget was prepared, we were and continue to be in the middle of the Coronavirus (“COVID-19”) global pandemic crisis. For more than a year, COVID-19 has caused major disruption in international and U.S. economies and markets. Due to the fear of further spread of the virus, many of our societal norms have been sidelined due to quarantines, the cancellation of events and the overall reduction in business and economic activity.

As we have seen, the impacts and responses to COVID-19 on a global, national, state and local level continue to evolve. The situation is compounded by the fact that we have yet to

realize the short and long-term financial and societal impacts resulting from COVID-19 and how that will ultimately affect future operating and capital budgets. Since the full financial impact is unknown at this time and cannot be reasonably estimated as these events are still developing, the Administration has prepared a very conservative budget by holding most operating revenues and expenditures relatively flat and increasing teacher compensation where needed.

In addition, the City Administration and City Commission continue to aggressively evaluate and monitor the potential adverse effects that this event may have on the School's financial position, operations, and its cash flows and will make any and all necessary budget adjustments to both our revenues and expenditures. It is important to note that it is unknown how long the pandemic and its effects will last. It is quite possible that as more "actual" economic data becomes available, and if the economic outlook appears worse than originally anticipated, additional reserve funds may need to be utilized to provide temporary stabilization funds until affected revenues have had time to recover to their pre-COVID-19 levels.

It is hopeful that as the distribution of the COVID-19 vaccine continues and with the infusion of various Federal funding programs (i.e., CARES, GEER and ESSER), School operations will begin to stabilize and slowly return to a more "traditional" environment in the coming year.

In the past, the School has continually demonstrated that it can operate as a high performing school that provides quality educational services for its students, within the school-based revenues. We have also been fortunate to have had a very involved parent base that participates in fund-raising activities for school improvements.

The 2021/2022 operating budget has increased over the prior year by \$89,123 or .85%, primarily due to the items which have been highlighted below:

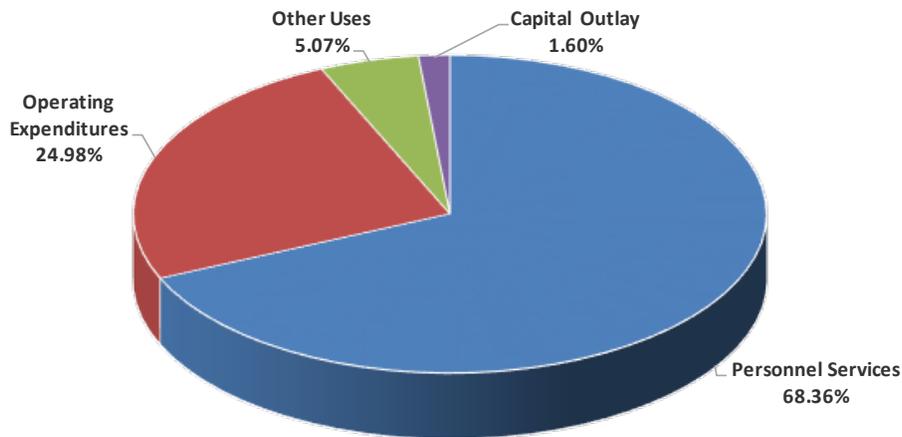
1. At the time this document was prepared the Florida Legislative Session was not yet complete. As a result, FTE revenue totals \$7,775,783 and is based on an average of \$7,535/student. This amount is in line with the most recent FTE invoice. Net of enrollment driven increases from 1,020 to 1,032 students, FTE funds are anticipated to remain relatively flat in comparison to the current year per capita amount.
2. Increases to teacher compensation resulting from a combination of the following:
 - a. Normal salary increases consistent with the previously adopted performance pay plan.
 - b. In lieu of the Miami-Dade County Referendum, \$196,275 worth of additional stipends will again be provided to the teachers from the School's available Carryover.
 - c. No additional employee positions are proposed.
3. In addition, the budget provides funding for lease payments to the City to satisfy long-term financing costs related to the construction of the elementary school wing.
4. Build on a Foundation of Innovation – A one-to-one computing environment is being expanded to now include all students in grades Kindergarten through Eighth Grade.

Students have the opportunity to collaborate through authentic integration of online creation tools, with a focus on embedded technology enhancing access to rigorous content and future-ready learning opportunities. Through these means students acquire 21st century skills that are essential for success in the growing global society. Students' access to a continually enhanced wireless infrastructure ensures reliable and efficient availability to instructional resources.

Summary of All Budgetary Funds

The total proposed budget for 2021/2022, including all operating and capital outlay, is \$10,558,599 and is broken down into the following categories:

- Personnel Services – \$7,217,564 or 68.36%
- Operating Expenditures – \$2,637,535 or 24.98%
- Other Uses – \$535,000 or 5.07% (primarily consisting of an \$85,000 Contingency and \$444,000 in lease payments to the Debt Service Fund to cover school construction-related debt payments.
- Capital Outlay – \$168,500 or 1.60%. It is quite possible that the School will receive additional Federal Funding as the Federal government continues to respond to the COVID-19 pandemic. If such funding is made available, the School may utilize such funds to further our investment in technology and other programs that are intended to enhance the students' total learning experience and social well-being.



The following chart shows a comparison of the department's budgets for the past two (2) fiscal years. As previously indicated, total Revenues and Expenditures increased over the prior year by \$89,123 or .85%, respectively.

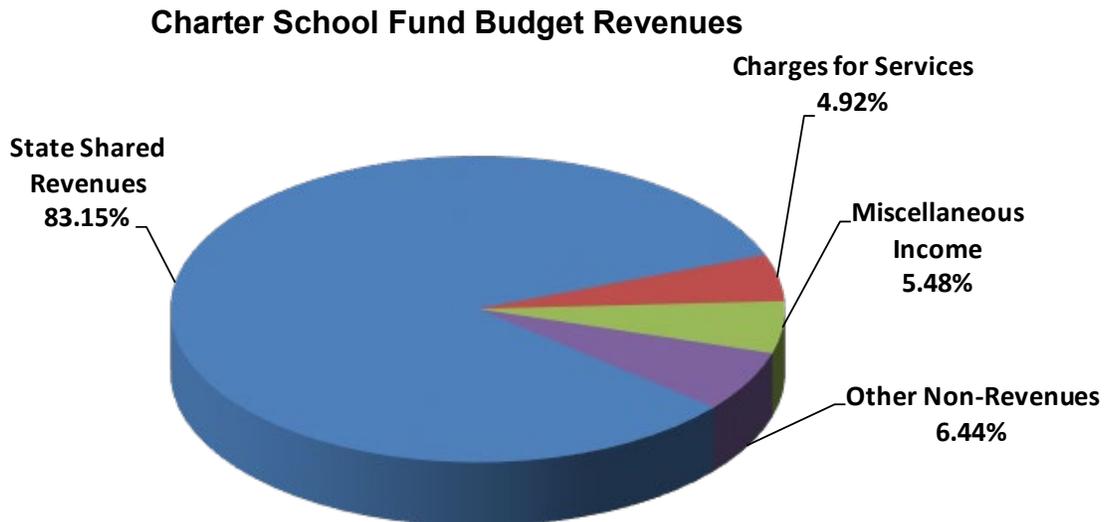
Charter School Budget Category Summary

	2020/21	2021/22	Increase (Decrease)	% Change
Revenues				
State Shared Revenues	\$ 8,634,115	\$ 8,779,250	\$ 145,135	1.68%
Charges for Services	520,000	520,000	-	0.00%
Miscellaneous Income	582,000	579,000	(3,000)	-0.52%
Other Non-Revenues	733,361	680,349	(53,012)	-7.23%
Total Revenues	\$ 10,469,476	\$ 10,558,599	\$ 89,123	0.85%

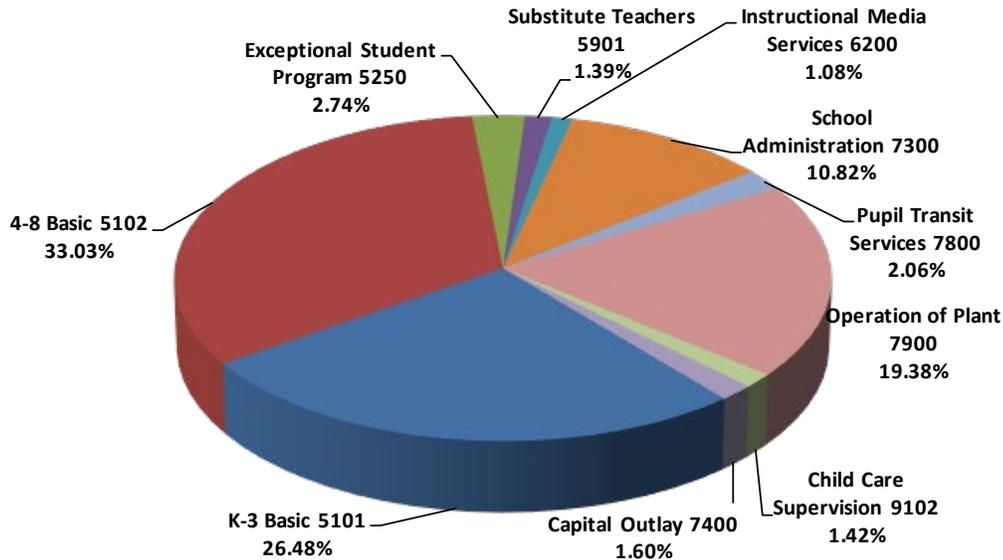
Expenditures				
K-3 Basic 5101	\$ 2,720,373	\$ 2,795,679	\$ 75,306	2.77%
4-8 Basic 5102	3,410,087	3,487,527	77,440	2.27%
Exceptional Student Program 5250	291,163	289,400	(1,763)	-0.61%
Substitute Teachers 5901	147,076	146,887	(189)	-0.13%
Instructional Media Services 6200	99,852	113,734	13,882	13.90%
School Administration 7300	1,131,439	1,142,713	11,274	1.00%
Pupil Transit Services 7800	213,490	217,757	4,267	2.00%
Operation of Plant 7900	2,043,246	2,046,402	3,156	0.15%
Child Care Supervision 9102	150,000	150,000	-	0.00%
Capital Outlay 7400	262,750	168,500	(94,250)	-35.87%
Total Expenditures	\$ 10,469,476	\$ 10,558,599	\$ 89,123	0.85%

Charter School Fund

This fund is used to account for revenues and expenditures specifically earmarked for the City's Charter School (i.e., operating and capital revenues and expenditures).



Charter School Fund Budget Expenditures



During the past year a great deal of time and effort was expended on professional development and curriculum alignment based on Florida’s State Standards, increasing parental involvement, revamping our approach to data-driven instructional decisions in all grades and core subjects, maintaining an emotionally responsive discipline model by incorporating mindfulness, focusing on learning gains and student growth at all levels while addressing learning loss related to disruptions caused by COVID-19, and identifying and working with at-risk students who make up our bottom 25% and Special Populations.

In the coming year, we will maintain and expand all of the present academic programs with a continued emphasis on professional development and implementation related to the Florida State Standards, as we begin to prepare for the transition to the Florida B.E.S.T. Standards starting with full implementation in K-2 in year 2021. Given the uncertainty of COVID-19 for each student, we will focus heavily on diagnostic testing, standard-aligned spiraled instruction and intervention in math and reading to develop and implement personalized learning for each student. New technology skills and resources will be leveraged to meet student academic and social-emotional needs. The School’s students will thrive as we navigate through these unprecedented challenges.

The School will enrich each child’s learning and social-emotional needs through the following:

- **Whole Child Approach** – Emphasis will be placed on the “whole child” to ensure that academic rigor coexists with social responsibility.
- **Character Education** – Continue to implement the School’s Cloud-9 (K-5) and Second Step (6-8) programs along with our school-wide initiative to be designated as a No Place for Hate school. We will continue to encourage students, families and communities to work together as “upstanders”.

- **Mindfulness** – Students will have opportunities to learn strategies to self-regulate, improve decision making, and reduce stress and anxiety through mindfulness exercises.
- **Challenging Curriculum** – Offer high school level courses in the areas of Math, Science and Foreign Language.
- **Curriculum Alignment** – Increase academic rigor through the vertical alignment of the School’s reading, 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** – A combination of mobile learning labs, interactive technology, personal computing devices and virtual learning platforms, create a dynamic educational environment. The school community is an energized, vibrant hub of learning where problem solving and innovation are fostered. Imbedded professional development is central to ensuring staff are empowered with the knowledge and impetus to drive innovative instructional programming.
- **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, Typing Program, Robotics, Mind Lab, Math Matters, Manner Academy, Art Enrichment and Saturday Academy.
- **Sponsored Clubs** – Green Team, Model United Nations Club, Robotics Club, Coding Club and gender specific Mentoring Clubs.
- **Field Trips** – Experience hands-on content, living history, ecological studies, guest authors and a variety of culturally rich opportunities through a combination of on and off campus field trips.
- **School-Wide Events** – Organize various events such as Career Day, Red Ribbon Week, Arbor Day, 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.
- **STEAM (Science, Technology, Engineering, Art and Math) Initiative** – Supporting the development and implementation of grade level specific projects focused on student creation, problem solving and interdisciplinary study.
- **Competitive Athletics** – Compete at the middle school level in the International Athletic League. The School fields a boys and girls team for both basketball and soccer. Offerings also include a competitive flag football and volleyball teams as well as a Cheerleading Squad.
- **Intramural Athletics** – Afford students at the middle school level opportunities to play intramural basketball and volleyball.
- **Family Events** – Make available various events that include Meet and Greet, Open House, Kindergarten Kickoff, Student of the Month, Book Fair Family Night, Winter Showcase, Graduation Ceremonies, Talent Showcase and Quarterly Principal’s Honor Roll Breakfasts.
- **Parent Education** – Execute FSA ELA, math, writing and FCAT 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. Monthly “Coffee Connections” showcasing the School’s initiatives and accomplishments. An increased number of evening and virtual events will be held to accommodate working parents.

- **Transportation** – Four (4) school buses are currently utilized to provide school bus service to approximately 370 students who live more than two (2) miles and no further than three and ½ (3.5) miles from the School.
- **Safe School Campus** – The City provides a full-time certified police officer who serves as a School Resource Officer. This individual provides instruction to students related to making strong life choices and is viewed as a role model. Security measures have been and continue to be reviewed and enhanced to ensure the safety of students and faculty.

Expenditures

The estimated 2021/2022 proposed budgeted expenditures contained within this budget total \$10,558,599 and are balanced with the projected revenues.

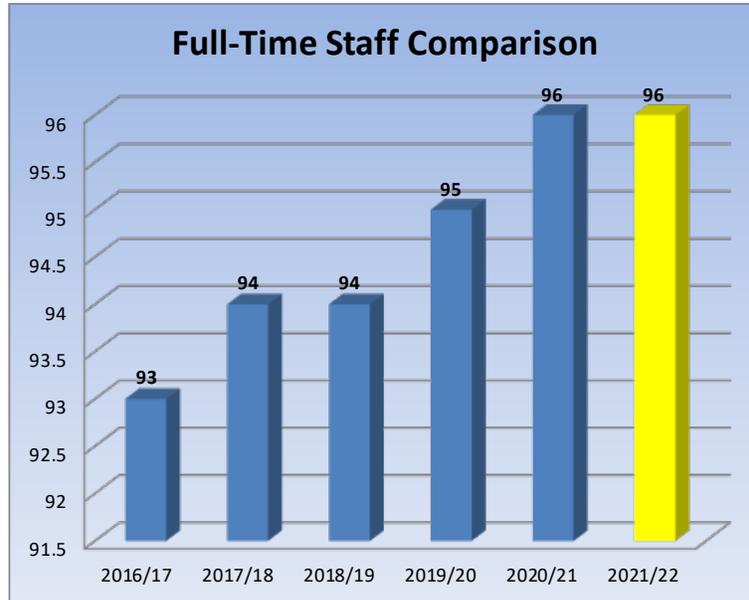
Personnel Services

Personnel Services are budgeted at \$7,217,564 or 68.36% of the budget and includes no new positions. Teacher compensation has been increased to reflect the performance pay plan instituted four (4) years ago in accordance with Florida Statute 1012.22, rewarding teachers who are rated developing, effective and highly effective. In addition, teacher compensation includes additional stipends that have been previously described. The total number of employees remains at 105 (96 full-time and 9 part-time). Included in the full-time positions are 88 instructional staff members and the School Nurse. The Principal, two (2) Assistant Principals and Trades Worker II are employees of the City while all other employees are under contract with CSUSA.



**Charter School Fund
Comparative Personnel Allocation Summary
2 – Year Presentation**

Function / Job Class	2020/21			2021/22		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
K-3 Basic 5101						
Teacher	31.00	-	31.00	31.00	-	31.00
<i>Other Certified Instruction</i>						
Assistant Principal	1.00	-	1.00	1.00	-	1.00
ESE Teacher	1.00	-	1.00	1.00	-	1.00
Instructional Counselor	1.00	-	1.00	1.00	-	1.00
Teacher Assistant	-	7.00	7.00	-	7.00	7.00
Administrative Assistant	1.00	-	1.00	1.00	-	1.00
Subtotal	35.00	7.00	42.00	35.00	7.00	42.00
4-8 Basic 5102						
Teacher	44.00	-	44.00	44.00	-	44.00
<i>Other Certified Instruction</i>						
Assistant Principal	1.00	-	1.00	1.00	-	1.00
Math Coach	1.00	-	1.00	1.00	-	1.00
Comm Spec/Instructional Asst.	-	1.00	1.00	-	1.00	1.00
Subtotal	46.00	1.00	47.00	46.00	1.00	47.00
Exceptional Student Program 5250						
Teacher	2.00	-	2.00	2.00	-	2.00
<i>Other Certified Instruction</i>						
Dean of Student Services	1.00	-	1.00	1.00	-	1.00
Subtotal	3.00	-	3.00	3.00	-	3.00
Substitute Teachers 5901						
Pool Sub	1.00	-	1.00	1.00	-	1.00
Instructional Media Services 6200						
Media Specialist	1.00	-	1.00	1.00	-	1.00
Media Assistant	-	1.00	1.00	-	1.00	1.00
Subtotal	1.00	1.00	2.00	1.00	1.00	2.00
School Administration 7300						
Principal	1.00	-	1.00	1.00	-	1.00
Dean	1.00	-	1.00	1.00	-	1.00
<i>Other Support Personnel</i>						
Receptionist	2.00	-	2.00	2.00	-	2.00
Administrative Secretary	1.00	-	1.00	1.00	-	1.00
Registrar/Compliance/ESE Support	1.00	-	1.00	1.00	-	1.00
Business Manager	1.00	-	1.00	1.00	-	1.00
Network/Computer Tech	1.00	-	1.00	1.00	-	1.00
School Nurse	1.00	-	1.00	1.00	-	1.00
Subtotal	9.00	-	9.00	9.00	-	9.00
Operation of Plant 7900						
<i>Other Support Personnel</i>						
Trades Worker II	1.00	-	1.00	1.00	-	1.00
Subtotal	1.00	-	1.00	1.00	-	1.00
Total	96.00	9.00	105.00	96.00	9.00	105.00



Operating Expenditures

The operating expenditures total \$2,637,535, representing 24.98% of the proposed budget. This is \$327 more than the prior year and includes the following major items:

- Other materials and supplies - \$133,500
- Textbooks - \$163,000
- Building maintenance contract - \$197,658
- After School Programs - \$160,000
- Field Trips and School Events - \$162,000
- Transportation services contract - \$217,757
- CSUSA planning/management fee - \$306,000
- MDCPS administrative fee - \$158,400
- Food services - \$280,000
- Electricity - \$130,000
- Repairs and maintenance - \$118,500

Other Uses

Other Uses budgeted expenditures total \$535,000 (5.07% of the proposed budget) and primarily consist of an \$85,000 Contingency and \$444,000 in lease payments to the Debt Service Fund to cover school construction-related debt payments.

Capital Outlay

A total of \$168,500 (1.60% of the proposed budget) has been budgeted to provide for technology enhancements that include the replacement of AV equipment, whiteboards and tablets.

Summary

Even during these very difficult and challenging economic times, due to the City Commission's commitment, continued interest and support in planning and conducting the School's financial operations in a responsible and progressive manner, I am able and pleased to submit this detailed budget document. The budget and its related funding levels representing the City's continued commitment to providing a school of excellence for our community under any circumstances.

The 2021/2022 proposed budget contains funding levels to address the following key objectives:

- Increases in teacher compensation designed to attract and retain highly-qualified teachers.
- 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.
- Maintain 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 the classroom instruction through the implementation of increased wireless network capabilities, mobile labs, classroom labs, interactive televisions, iPad carts and one-to-one computing to enhance instruction in all grades K-8.

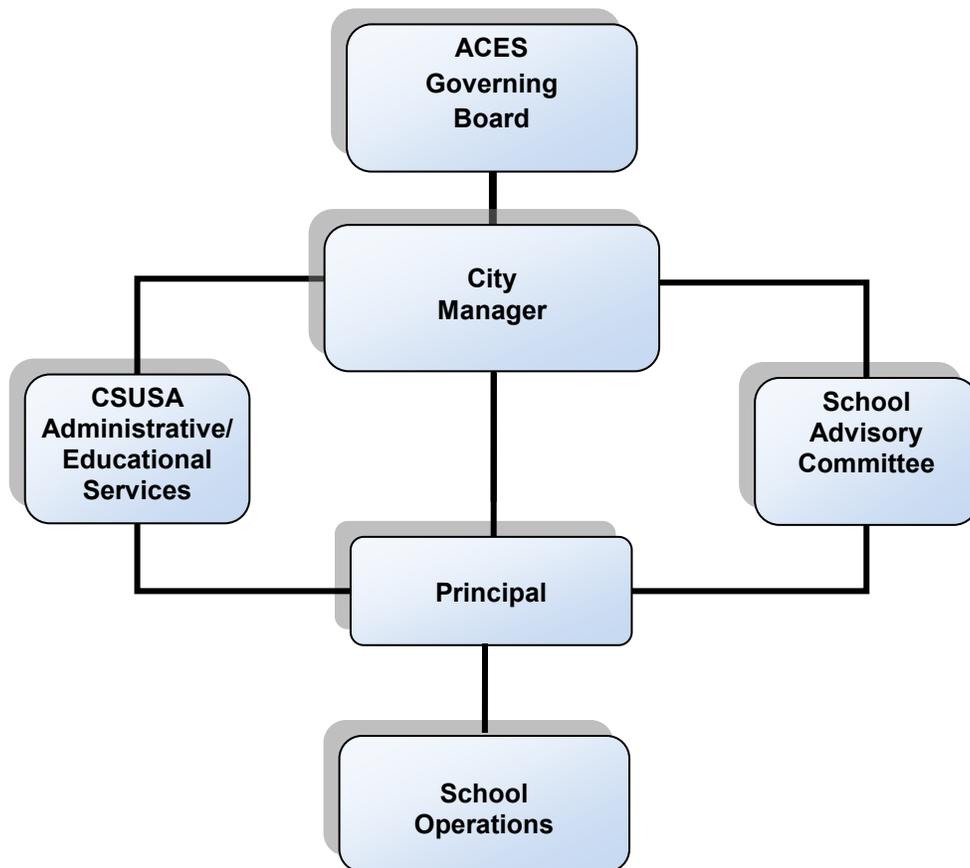
The preparation and formulation of this document could not have been accomplished without the assistance and dedicated efforts of the School's Administration and the Finance Department. I am also extremely grateful to the City Commission for their continued support in ensuring that this School remains the Aventura City of Excellence School. An Aventura City of Excellence School Governing Board Meeting will be held on April 15, 2021 to review the proposed budget document in detail. Please refer any questions relating to the enclosed budget to my attention.

Respectfully submitted,



Ronald J. Wasson
City Manager

**CITY OF AVENTURA
AVENTURA CITY OF EXCELLENCE SCHOOL
Organization Chart**



Vision Statement

To join with our community to become the premier charter school in the nation, where **academic excellence** coexists with the promotion of **innovation** and **exploration** grounded in an atmosphere of **social responsibility**.



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**CITY OF AVENTURA
AVENTURA CITY OF EXCELLENCE SCHOOL
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/2022**



INTRODUCTION

Organization and Operations

The School is a special revenue fund found within the City's financial statements. The School commenced operations in August 2003 in the City and offers classes for kindergarten through eighth grade with a projected enrollment of 1,032 for the 2021/2022 proposed budget. The School is funded from public funds based on enrollment and may be eligible for grants in accordance with state and federal guidelines, including food service and capital outlay. The School can accept private donations and the City can incur debt for its operations.

Reporting Entity

The School operates under a charter granted by the sponsoring school district, the Miami-Dade County Public School District (the "District"). The current charter is effective until June 30, 2033 but provides for a renewal of up to 15 years by mutual agreement of both parties. In 2005, the School amended the charter to include grades sixth through eighth. In 2012, the School amended the charter to increase the School capacity from 972 to 1,032 over five (5) years commencing with fiscal year 2012/13. The School is owned and operated by the City, is part of the City's government and is not a separate legal entity or otherwise organized apart from the City. The City was incorporated in November 1995 and operates under a Commission-Manager form of government.

Management Contract

The City has a contract with Charter Schools USA ("CSUSA") for administrative and educational management services for the operations of the School. All School staff, except the Principal, two (2) Assistant Principals (Dean of Discipline & Operations and Dean of Curriculum) and the Trades Worker II, are employees of CSUSA. Total fees projected to be paid to the management company for fiscal year 2021/2022 are \$306,000. The majority of the other expenditures that are reimbursed by the City to CSUSA relate to the teachers' salaries and benefits.

The current agreement with CSUSA provides an initial term for five (5) years through June 30, 2023 with an additional renewal term of up to five (5) years upon agreement of both parties.

School Advisory Committee ("SAC")

The Charter School Advisory Committee was established to facilitate the achievement of the School's mission; for its members to serve on the Educational Excellence School Advisory Council ("EESAC") and to provide input to the City Manager and Principal regarding fundraising efforts, school budget and school issues. Members of SAC will be responsible for developing and implementing the School's fundraising projects. This is a working Committee as it relates to school fundraising efforts.

The Board consists of five (5) members, each of whom are parents of the School's children, elected by the parents of school children. The representatives will be as follows:

- kindergarten to fourth grade – two (2) representatives
- fifth grade to eighth grade – two (2) representatives
- At large kindergarten to eighth grade – one (1) representative

Budget Process and Procedures

Budget Preparation/Development

- January: Meetings are held with the City Manager, Principal and school staff to develop Goals and to discuss issues that may impact the budget for the upcoming school year
- February: The following steps are taken to prepare preliminary revenue projections and forecasts developed by the Finance Department for the City Manager's review:
- Forecast student enrollment.
 - The State's Florida Education Finance Program ("FEFP") per student allocation is projected by the State and provided to the School.
 - Capital Outlay funding is determined by the State based on available funding.
- March: The following steps are taken to forecast the School's personnel needs that are developed from input from the Principal and staff:
- Review existing staffing requirements to ensure adequate coverage for student needs and new programs.
 - Review the current salary structure to ensure competitiveness within the School District.
 - Obtain benefit calculations such Pension; Health, Life and Disability Insurance; Dental Insurance and Workers' Compensation from CSUSA for each qualifying employee.
- April: Individual expenditure line items are developed by the Finance Department based on input from the Principal and through analysis of historical data. A draft of the budget document is prepared by the Finance Department which will be reviewed by the City Manager and the Principal.
- April/May: The budget is reviewed by the School Advisory Committee. The City Manager submits the proposed budget to the City Commission (for adoption) who acts as the School's Board of Directors.
- June: The adopted budget is entered into the accounting system.
- July 1: The adopted budget becomes effective.

Budget Adoption

The Charter School budget is approved via Ordinance at two (2) City Commission public meetings scheduled for April 15, 2021 and May 4, 2021, respectively. The adopted budget is entered into the accounting system effective July 1, 2021.

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 expenditures 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 (1) 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 of the School's authorized budgeted positions. 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 City's Charter School Fund Budget, 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 principle and interest on general long-term debt which is recognized when due.

The Charter School Fund Budget applies all applicable Government Accounting Standards Board ("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 ("ARB"s).

During June 1999, the 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.

Financial Policies

The School's financial policies, as outlined below, set forth the basic framework for its overall fiscal management. Operating independently of changing circumstances and conditions, these policies assist the decision-making process of the City Manager and the 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 School in the past and have helped maintain financial stability. They are reviewed annually as a decision making tool and to ensure their continued relevance in an ever-changing environment.

Operating Budget Policies

1. At a minimum, the School will maintain an accessible cash reserve equivalent to four (4) 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 expenditures or revenues at the same time. This applies to personnel, equipment and any other peripheral expenditures associated with the service.
3. The School shall continue to support a scheduled level of maintenance and replacement of its infrastructure.
4. The School shall support capital expenditures that reduce future operating costs.

Capital Budget Policies

1. The School will develop a multi-year capital improvement plan that is updated annually.
2. The 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 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 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 School.
4. The School will use the following criterion to evaluate the relative merit of each capital project. Capital expenditures will foster the 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 annually review fees/charges 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. All cash received by the School's Business Manager is secured at the School until it is remitted (at least weekly) to the City's Customer Service Representative II who prepares it for prompt deposit by armored courier.
2. Investment of School funds will emphasize safety of capital, liquidity of funds and investment income.
3. The School will aggressively seek the collection of revenues, including any past due amounts owed.

Reserve Policies

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 School will produce annual financial reports in accordance with Generally Accepted Accounting Principles ("GAAP") as outlined by the GASB.
3. In accordance with Chapter 10.850, *Rules of the Auditor General of the State of Florida*, the School is required to prepare special purpose financial statements. Section 10.855(4) states that the special purpose financial statements should present the charter school's financial position including the charter school's current and capital assets and current and long-term liabilities, and net position; and the changes in financial position.

Philosophy and Essential Elements

The School's 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 in the school community 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 School implements the Florida Standards with fidelity and will fully incorporate the B.E.S.T. standards in alignment with the State of Florida’s guidelines. ACES’ 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. Students in third through eighth grade will utilize Chromebooks throughout the day to enhance instruction, while students in kindergarten and first grade will have an iPad cart in each room and second-grade students will utilize laptop carts in their classes. The students have access to a multitude of online resources and individualized instructional programs at home and at the School. Sixth grade students enroll in a semester technology course, with an emphasis on keyboarding and critical thinking. Seventh grade students are required to enroll in a year-long Computer Concepts/Coding course 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. Wireless internet access is available throughout the campus.

The School 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 School’s ELL Coordinator collaborates with classroom teachers related to instructional modifications that aide in content comprehension.

Exceptional Education (“ESE”) students are serviced within the general classroom, reducing social stigmas and enhancing the continuity of instruction. The ESE teachers collaborate 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. The School’s Collaboration 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, Foundations, Reading Plus and I Ready. At-risk readers in middle school enroll in an intensive reading course which offers a one to one computing environment to target specific reading deficiencies. Students in need of additional support related to test-taking strategies, organization and study skills are enrolled in a specially designed elective class that provides support specific to their needs.

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

Gifted students in grades two - five receive “Gifted Instruction” in English 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 middle school have an opportunity to enroll in gifted courses in English Language Arts.

A science specialist works with all students, grades second through fifth grade on a weekly basis by providing integrated labs in their classrooms. A science lab program provides students with hands-on application of core curriculum. Students in fifth grade experiment in the science lab two (2) times per week. The lab facilitator co-teaches with the classroom teacher to ensure instruction and labs are seamlessly aligned. All middle school students enroll in comprehensive science courses that emphasize hands-on investigation. Students are exposed to eco-literacy through participation in the outdoor garden project.

The School’s modern language program places emphasis on four (4) 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 enroll in introduction to Spanish and can elect to take high school honors level Spanish I. The elementary Spanish program is offered to all kindergarten through fifth grade students and emphasizes cultures and conversational speaking.

The School’s middle school program offers academic rigor in conjunction with an extraordinary selection of extracurricular activities and elective programs. Students have the opportunity to enroll in high school honors level Spanish, Physical Science, Biology, Algebra

and Geometry and to select two (2) of eighteen (18) elective courses. Elective courses include Lead to Feed, Digital Communications, Modern Dance, Art, Guitar, Debate, Tech Squad, Robotics, Personal Fitness, Team Sports, Physical Education, Spanish, Peer Mentoring, Stage Craft, STEAM, Study Skills, Yoga and Drama. All middle school students are invited to participate in after-school teams including volleyball and basketball. The School 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 are offered at no cost to students.

Elementary school students also enjoy a variety of special subject classes daily. These subjects 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 and currently include the following; Karaoke, Baton, LEGO Builders, Just Dance, Peer Mentors, Puppet Theatre, Scrapbooking, Puzzle Mania, Contemporary Dance, Middle Eastern Dance, Drama and Improv., Chorus, Yoga, Basketball, Harry Potter and Zumba Kids.

Performance Criteria Matrix

PERFORMANCE CRITERIA	ACTUAL 2015/16	ACTUAL 2016/17	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20
The State of Florida A+ Plan Grade shall be no lower than a "B".	A	A	A	A	N/A
Percent of parents that completed all 20 required volunteer hours by the end of the year.	100%	100%	100%	100%	N/A
Number of students enrolled shall be 95% of the number allowed by the School Charter.	100%	100%	100%	100%	100%
The year-to-year staff retention rate shall be 90%.	98%	98%	98%	98%	95%
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%.	99%	99%	99%	97%	99%
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.	✓ All in Compliance				
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.	✓ All in Compliance				
Reading - Percent of Students in the School on grade level and above in Reading. This is based on the Florida Standards and exhibited in proficiency on the Florida Standards Assessment ("FSA").	82%	84%	87%	87%	N/A
Math - Percent of Students in the School on grade level and above in Math. This is based on the Florida Standards and exhibited in proficiency on the FSA.	88%	88%	95%	92%	N/A
All Students will achieve high science standards as measured by Sunshine State Standards Performance Standards.	86%	78%	82%	81%	N/A

N/A - did not apply in 2019/20 due to the impacts of COVID-19.

Budget Preparation Calendar

FISCAL YEAR 2021/2022

<u>TIMEFRAME</u>	<u>RESPONSIBILITY</u>	<u>ACTION REQUIRED</u>
January	Principal & School Staff City Manager	Meetings are held to develop Goals and to discuss issues that may impact the upcoming school budget.
February	Finance Department City Manager	Preliminary revenue projections and forecasts are developed.
March	Principal & School Staff Finance Department	Personnel needs are developed and forecasted based on input from the Principal and School Staff.
April	Principal Finance Department	Individual expenditure line items are developed based on input from the Principal and the analysis of historical data.
	Finance Department City Manager Principal	A draft of the budget document is prepared by the Finance Department which will be reviewed by the City Manager and the Principal.
April 13	School Advisory Committee	The budget is reviewed by the School Advisory Committee.
April 15	City Manager City Commission (the School's Board of Directors)	The City Manager submits the budget to the City Commission who acts as the School's Board of Directors on 1 st Reading.
May 4	City Manager Finance Department (the School's Board of Directors)	The City Manager submits the budget to the City Commission who acts as the School's Board of Directors on 2 nd Reading.
June 1	Finance Department	The adopted budget is entered into the accounting system.
July 1	School Department	The adopted budget becomes effective.

**CITY OF AVENTURA
AVENTURA CITY OF EXCELLENCE SCHOOL
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/2022**



**DEPARTMENT DESCRIPTION
&
SUMMARY OF FUND**

**CITY OF AVENTURA
AVENTURA CITY OF EXCELLENCE SCHOOL
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/2022**

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 management services contract with Charter Schools USA.

Budget Category Summary

CATEGORY	2019/20	2020/21	2020/21	2021/22
	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
REVENUE PROJECTIONS				
State Shared Revenues	\$ 8,700,700	\$ 8,634,115	\$ 4,217,713	\$ 8,779,250
Charges for Services	421,925	520,000	24,174	520,000
Miscellaneous Income	568,443	582,000	95,168	579,000
Other Non-Revenues	100,000	733,361	366,681	680,349
Total Revenues	\$ 9,791,068	\$ 10,469,476	\$ 4,703,736	\$ 10,558,599
EXPENDITURES				
K-3 Basic 5101	\$ 2,369,825	\$ 2,720,373	\$ 1,269,257	\$ 2,795,679
4-8 Basic 5102	3,114,980	3,410,087	1,620,760	3,487,527
Exceptional Student Program 5250	349,422	291,163	147,846	289,400
Substitute Teachers 5901	320,332	147,076	74,833	146,887
Instructional Media Services 6200	73,203	99,852	43,150	113,734
School Administration 7300	1,037,304	1,131,439	417,431	1,142,713
Pupil Transit Services 7800	167,443	213,490	42,022	217,757
Operation of Plant 7900	1,903,006	2,043,246	938,541	2,046,402
Child Care Supervision 9102	99,338	150,000	25,781	150,000
Capital Outlay 7400	446,492	262,750	76,786	168,500
Total Expenditures	\$ 9,881,345	\$ 10,469,476	\$ 4,656,407	\$ 10,558,599

Budget Account Summary by Expenditure Function

CATEGORY RECAP	2019/20	2020/21	2020/21	2021/22
	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
Personnel Services	\$ 6,541,963	\$ 7,034,518	\$ 3,353,874	\$ 7,217,564
Operating Expenditures	2,443,769	2,637,208	1,002,601	2,637,535
Other Uses	449,121	535,000	223,146	535,000
Capital Outlay	446,492	262,750	76,786	168,500
Total	\$ 9,881,345	\$ 10,469,476	\$ 4,656,407	\$ 10,558,599

**CITY OF AVENTURA
AVENTURA CITY OF EXCELLENCE SCHOOL
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/2022**



**REVENUE PROJECTION
&
RATIONALE**

CITY OF AVENTURA
AVENTURA CITY OF EXCELLENCE SCHOOL
CHARTER SCHOOL FUND 190

REVENUE PROJECTIONS

2021/22

SCHOOL REVENUE			2019/20	2020/21	2020/21	2021/22
ACCOUNT #	CODE	DESCRIPTION	ACTUAL	APPROVED BUDGET	HALF YEAR ACTUAL	CITY MANAGER PROPOSAL
State Shared Revenues:						
3359050	3261	School Lunch Reimbursement	\$ 72,532	\$ 100,000	\$ 22,368	\$ 100,000
3359100	3310	Florida Education Finance Program (FEFP)	7,551,752	7,656,815	3,841,830	7,775,783
3359201	3361	Florida School Recognition Program Award:	102,330	101,000	-	101,000
3359301	3363	Best & Brightest	175,725	-	-	-
3359701	3495	E-Rate Program	32,275	12,000	1,000	12,000
3359800	3354	Transportation	107,993	134,300	54,592	135,790
3359910	3391	Capital Outlay	642,732	630,000	296,317	654,677
3316000	3340	Grant Revenue	15,361	-	1,606	-
Subtotal			\$ 8,700,700	\$ 8,634,115	\$ 4,217,713	\$ 8,779,250
Charges for Services:						
3478050	3450	Food Service Fees	\$ 109,624	\$ 180,000	\$ 4,004	\$ 180,000
3479050	3473	After School Programs	312,301	340,000	20,170	340,000
Subtotal			\$ 421,925	\$ 520,000	\$ 24,174	\$ 520,000
Miscellaneous Income:						
3611000	3431	Interest Earnings	\$ 51,093	\$ 5,000	\$ 3,836	\$ 2,000
3661900	3495	Miscellaneous Revenues	200,684	200,000	18,957	200,000
3661910	3495	Sport Program Fundraising	5,704	9,000	96	9,000
3661955	3467	Field Trips/Special Programs	104,796	170,000	9,273	170,000
3665000	3469	Other Private Source Revenue	206,166	198,000	63,006	198,000
Subtotal			\$ 568,443	\$ 582,000	\$ 95,168	\$ 579,000
Other Non-Revenues:						
3811039	3610	Transfers In	\$ 100,000	\$ 100,000	\$ 50,000	\$ 150,000
3999000	3489	Carryover	-	633,361	316,681	530,349
Subtotal			\$ 100,000	\$ 733,361	\$ 366,681	\$ 680,349
Total Revenues			\$ 9,791,068	\$ 10,469,476	\$ 4,703,736	\$ 10,558,599

Revenues

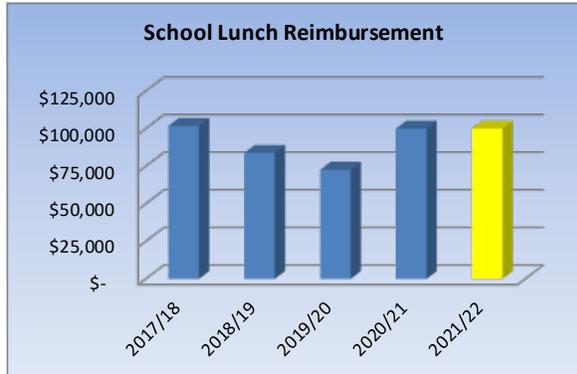
The revenues available for allocation in the 2021/2022 proposed budget are anticipated to be \$10,558,599. This is a net increase of \$89,123 or .85% compared to the prior year budget resulting primarily from the following:

- At the time this document was prepared the Florida Legislative Session was not yet complete. As a result, FTE revenue totals \$7,775,783 and is based on an average of \$7,535/student. This amount is in line with the most recent FTE invoice. Net of enrollment driven increases from 1,020 to 1,032 students, FTE funds are anticipated to remain relatively flat in comparison to the current year per capita amount.
- Capital Outlay revenue totals \$654,677 and is based on an average of \$634/student. This amount is in line with the most recent FTE invoice and Capital Outlay Worksheet. Net of enrollment driven increases from 1,020 to 1,032 students, Capital Outlay funds are anticipated to remain relatively flat in comparison to the current year per capita amount.
- Carryover funds total \$530,349 which is a decrease of \$103,012 (16.26%) from the current year. These funds will be utilized to:
 - Normal increases in teacher compensation (averaging about 2%).
 - Additional stipends in the amount of \$196,275 that the City is providing to increase teacher compensation in lieu of the Miami-Dade Referendum.
 - Very conservative budgeted revenue projections in light of the global pandemic impact of COVID-19.

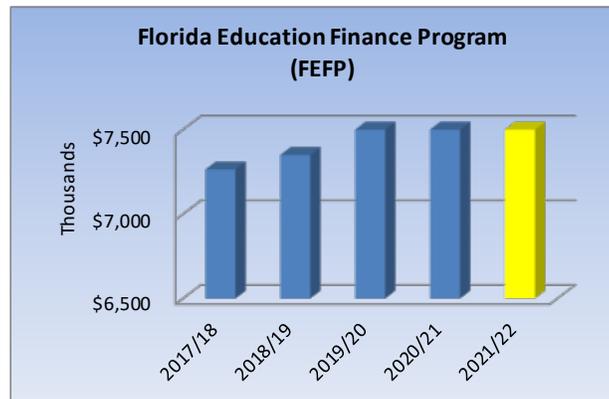
Revenue Projection Rationale FISCAL YEAR 2021/2022

State Shared Revenues – totals \$8,779,250 and is based on multiple revenue categories primarily comprised of the following:

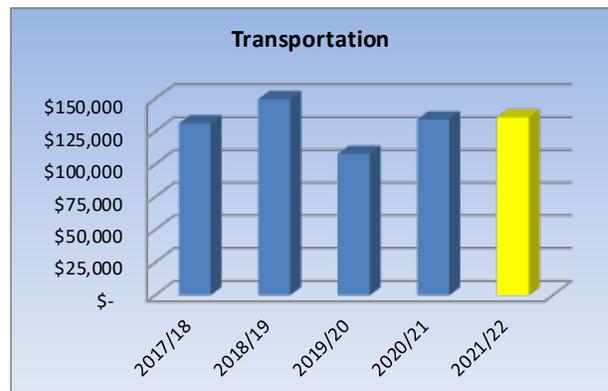
School Lunch Reimbursement revenues – estimated to be \$100,000.



Florida Education Finance Program revenues – totals \$7,775,783 and is based on an average of \$7,535/student. As explained earlier, net of enrollment driven increases from 1,020 to 1,032 students, FTE funds are anticipated to remain relatively flat in comparison to the current year per capita amount.



Transportation reimbursement revenue – totals \$135,790 and is based on 370 students requiring bus service.



Capital Outlay revenue totals \$654,677 and is anticipated to remain relatively flat in comparison to the current year per capita amount of \$634/student. Capital Outlay includes the following:

Local Capital Improvement Revenue – Passed by the Florida Legislature in 2017, HB 7069 requires school districts to give a proportionate share of local capital millage revenue to eligible charter schools operating in their county, with their share determined by the number of students each school enrolls. The law was subject to challenge by 14 school districts in the courts and was upheld by a circuit court in Tallahassee.

Charges for Services – totals \$520,000 is based on two (2) revenue categories comprised of the following:

- Food Service Fees – estimated to be \$180,000.
- After School Programs – includes revenues derived from fees charged for After School Child Care and is estimated to be \$340,000.

Miscellaneous Income – totals \$579,000 and is based on multiple revenue categories comprised of the following:

- A very conservatively budgeted Interest Earnings of \$2,000.
- Miscellaneous Revenues of \$200,000 (i.e., Bazaar, Book Fair, Dress Down, NSF Checks, Teacher Appreciation Week Deposits, Upstanders MIS, Vending Revenue and Boosterthon Fundraiser).
- Sport Program Fundraising of \$9,000.
- Field Trips/Special Programs of \$170,000.
- Other Private Source Revenue of \$198,000 which is primarily derived from a revenue sharing agreement with Clear Channel for two (2) leases that generate billboard advertising revenue.

Other Non-Revenues – totals \$680,349 and is based on the following revenue categories:

- Includes a \$150,000 transfer from the City's General Fund for revenues generated from the City's Intersection Safety Camera Program. This represents a \$50,000 increase over the current year.
- Carryover which includes an allocation of fund balance of \$530,349 from the accumulation of prior year surpluses to be utilized as outlined on the bottom of page 14.

**CITY OF AVENTURA
AVENTURA CITY OF EXCELLENCE SCHOOL
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/2022**



**BUDGETARY ACCOUNT SUMMARY
BY
EXPENDITURE FUNCTION**

CITY OF AVENTURA
AVENTURA CITY OF EXCELLENCE SCHOOL
CHARTER SCHOOL FUND
2021/22
BUDGETARY ACCOUNT SUMMARY
190-6001-569
K-3 Basic 5101

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2019/20 ACTUAL	2020/21 APPROVED BUDGET	2020/21 HALF YEAR ACTUAL	2021/22 CITY MANAGER PROPOSAL
Personnel Services						
1220	120	Teacher (31)	\$ 1,521,492	\$ 1,650,124	\$ 763,700	\$ 1,692,750
1230	130	Other Certified Instruction (3) Assistant Principal ESE Teacher Instructional Counselor	168,343	211,055	94,729	203,784
1250	150	Teacher Assistant Kindergarten Aides - P/T (7) Administrative Assistant	156,976	116,683	58,238	140,286
1502	291	Bonuses	56,245	48,000	20,064	48,000
1503	291	Stipends	3,600	118,795	49,658	118,795
2101	221	Social Security - matching	137,778	157,276	72,113	161,787
2201	211	Pension	18,507	20,469	5,803	20,300
2301	231	Health, Life & Disability Insurance	171,691	243,621	113,872	256,590
2302	232	Dental Insurance	17,549	4,864	4,442	4,958
2401	241	Workers' Compensation	8,291	31,646	149	32,589
2501	250	Unemployment Compensation	2,459	4,000	332	4,000
Subtotal			\$ 2,262,931	\$ 2,606,533	\$ 1,183,100	\$ 2,683,839
Operating Expenditures						
4001	330	Travel/Conferences/Training	\$ 2,130	\$ 4,000	\$ 902	\$ 4,000
4101	370	Communication Services	840	840	70	840
5290	590	Other Mat'l & Supply	32,692	35,000	18,278	35,000
5299	790	Miscellaneous Expense	-	2,500	164	2,500
5410	521	Memberships/Dues/Subscription	-	1,500	-	1,500
5411	520	Textbooks	71,232	70,000	66,743	68,000
Subtotal			\$ 106,894	\$ 113,840	\$ 86,157	\$ 111,840
Total Function 5101			\$ 2,369,825	\$ 2,720,373	\$ 1,269,257	\$ 2,795,679

CITY OF AVENTURA
AVENTURA CITY OF EXCELLENCE SCHOOL
CHARTER SCHOOL FUND
2021/22
BUDGETARY ACCOUNT SUMMARY
190-6002-569
4-8 Basic 5102

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2019/20 ACTUAL	2020/21 APPROVED BUDGET	2020/21 HALF YEAR ACTUAL	2021/22 CITY MANAGER PROPOSAL
Personnel Services						
1220	120	Teacher (44)	\$ 2,202,983	\$ 2,267,695	\$ 1,063,239	\$ 2,321,032
1230	130	Other Certified Instruction (2) Assistant Principal Math Coach	142,315	153,719	71,280	155,933
1250	150	Comm Spec/Instructional Asst. - P/T	9,281	15,080	8,908	15,960
1502	291	Bonuses	67,061	60,000	25,081	60,000
1503	291	Stipends	5,100	204,082	85,309	204,082
2101	221	Social Security - matching	177,804	194,532	90,235	198,849
2201	211	Pension	20,841	24,300	8,683	24,903
2301	231	Health, Life & Disability Insurance	286,940	260,893	148,447	278,940
2302	232	Dental Insurance	27,108	4,962	3,944	5,101
2401	241	Workers' Compensation	11,582	38,984	258	39,887
2501	250	Unemployment Compensation	2,677	3,500	165	3,500
Subtotal			\$ 2,953,692	\$ 3,227,747	\$ 1,505,549	\$ 3,308,187
Operating Expenditures						
4001	330	Travel/Conferences/Training	\$ 11,757	\$ 7,000	\$ -	\$ 7,000
4101	370	Communication Services	840	840	420	840
5290	590	Other Mat'l & Supply	51,423	60,000	38,544	60,000
5299	790	Miscellaneous Expense	-	1,500	-	1,500
5411	520	Textbooks	81,048	95,000	75,587	92,000
5901	791	Athletic Activities	16,220	18,000	660	18,000
Subtotal			\$ 161,288	\$ 182,340	\$ 115,211	\$ 179,340
Total Function 5102			\$ 3,114,980	\$ 3,410,087	\$ 1,620,760	\$ 3,487,527

CITY OF AVENTURA
AVENTURA CITY OF EXCELLENCE SCHOOL
CHARTER SCHOOL FUND
2021/22
BUDGETARY ACCOUNT SUMMARY
190-6003-569
Exceptional Student Program 5250

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2019/20 ACTUAL	2020/21 APPROVED BUDGET	2020/21 HALF YEAR ACTUAL	2021/22 CITY MANAGER PROPOSAL
Personnel Services						
1220	120	Teacher (2)	\$ 142,221	\$ 110,221	\$ 50,427	\$ 110,170
1230	130	Other Certified Instruction (1) Dean of Student Services	72,082	75,993	34,634	74,378
1502	291	Bonuses	-	5,000	2,090	5,000
1503	291	Stipends	-	7,094	2,965	7,094
2101	221	Social Security - matching	16,494	14,788	6,719	14,661
2201	211	Pension	558	1,397	381	1,384
2301	231	Health, Life & Disability Insurance	6,006	15,268	5,719	15,247
2302	232	Dental Insurance	609	423	194	513
2401	241	Workers' Compensation	1,072	2,979	-	2,953
2501	250	Unemployment Compensation	229	-	-	-
Subtotal			\$ 239,271	\$ 233,163	\$ 103,129	\$ 231,400
Operating Expenditures						
3190	310	Prof & Tech Services - SPED	\$ 104,009	\$ 51,000	\$ 44,316	\$ 51,000
4001	330	Travel/Conferences/Training	3,906	1,000	-	1,000
5290	590	Other Mat'l & Supply	2,236	5,000	401	5,000
5299	790	Miscellaneous Expense	-	1,000	-	1,000
Subtotal			\$ 110,151	\$ 58,000	\$ 44,717	\$ 58,000
Total Function 5250			\$ 349,422	\$ 291,163	\$ 147,846	\$ 289,400

CITY OF AVENTURA
AVENTURA CITY OF EXCELLENCE SCHOOL
CHARTER SCHOOL FUND
2021/22
BUDGETARY ACCOUNT SUMMARY
190-6004-569
Substitute Teachers 5901

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2019/20 ACTUAL	2020/21 APPROVED BUDGET	2020/21 HALF YEAR ACTUAL	2021/22 CITY MANAGER PROPOSAL
Personnel Services						
1220	120	Pool Sub	\$ 97,039	\$ 35,033	\$ 59,901	\$ 34,863
1225	140	Substitute Teacher - P/T	184,763	90,000	5,430	90,000
1502	291	Bonuses	4,327	500	208	500
1503	291	Stipends	-	2,365	989	2,365
2101	221	Social Security- matching	16,705	9,746	4,587	9,733
2201	211	Pension	27	263	70	261
2301	231	Health, Life & Disability Insurance	16,725	6,009	3,372	6,008
2302	232	Dental Insurance	339	159	60	159
2401	241	Workers' Compensation	-	2,001	-	1,998
2501	250	Unemployment Compensation	407	1,000	216	1,000
Total Function 5901			\$ 320,332	\$ 147,076	\$ 74,833	\$ 146,887

CITY OF AVENTURA
AVENTURA CITY OF EXCELLENCE SCHOOL
CHARTER SCHOOL FUND
2021/22
BUDGETARY ACCOUNT SUMMARY
190-6005-569
Instructional Media Services 6200

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2019/20 ACTUAL	2020/21 APPROVED BUDGET	2020/21 HALF YEAR ACTUAL	2021/22 CITY MANAGER PROPOSAL
Personnel Services						
1230	130	Media Specialist & P/T Asst.	\$ 68,784	\$ 70,936	\$ 32,046	\$ 76,220
1502	291	Bonuses	-	2,500	1,046	2,500
1503	291	Stipends	-	2,365	989	2,365
2101	221	Social Security - matching	4,927	5,607	2,511	6,012
2201	211	Pension	540	424	112	425
2301	231	Health, Life & Disability Insurance	(2,916)	13,788	6,287	21,647
2302	232	Dental Insurance	-	97	149	345
2401	241	Workers' Compensation	446	1,135	-	1,220
2501	250	Unemployment Compensation	123	-	10	-
Subtotal			\$ 71,904	\$ 96,852	\$ 43,150	\$ 110,734
Operating Expenditures						
5411	520	Textbooks	\$ 1,299	\$ 3,000	\$ -	\$ 3,000
Subtotal			\$ 1,299	\$ 3,000	\$ -	\$ 3,000
Total Function 6200			\$ 73,203	\$ 99,852	\$ 43,150	\$ 113,734

CITY OF AVENTURA
AVENTURA CITY OF EXCELLENCE SCHOOL
CHARTER SCHOOL FUND
2021/22
BUDGETARY ACCOUNT SUMMARY
190-6006-569
School Administration 7300

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2019/20 ACTUAL	2020/21 APPROVED BUDGET	2020/21 HALF YEAR ACTUAL	2021/22 CITY MANAGER PROPOSAL
Personnel Services						
1211	110	Administrators (2) Principal Dean	\$ 247,632	\$ 205,047	\$ 113,264	\$ 197,291
1260	160	Other Support Personnel (7) Receptionist (2) Administrative Secretary Registrar/Compliance/ESE Support Business Manager Network/Computer Tech School Nurse	301,371	294,481	154,070	333,359
1502	291	Bonuses	-	6,500	2,717	6,500
2101	221	Social Security - matching	38,756	38,214	20,255	40,595
2201	211	Pension	22,832	20,928	12,304	21,676
2301	231	Health, Life & Disability Insurance	43,832	49,593	34,065	25,726
2302	232	Dental Insurance	2,849	844	480	1,236
2401	241	Workers' Compensation	4,750	7,992	1,719	8,490
2501	251	Unemployment Compensation	-	1,000	111	1,000
Subtotal			\$ 662,022	\$ 624,599	\$ 338,985	\$ 635,873
Operating Expenditures						
3114	750	After School Programs	\$ 101,756	\$ 160,000	\$ 6,763	\$ 160,000
4001	330	Travel/Conferences/Training	4,286	12,000	2,100	12,000
4041	201	Automobile Allowance	5,415	5,400	2,700	5,400
4101	370	Communication Services	1,622	1,440	720	1,440
4855	790	Field Trips/School Events	94,651	162,000	385	162,000
4856	790	Special Events	148,908	140,000	43,229	140,000
5290	590	Other Mat'l & Supply	18,144	23,000	22,549	23,000
5410	521	Memberships/Dues/Subscription	500	3,000	-	3,000
Subtotal			\$ 375,282	\$ 506,840	\$ 78,446	\$ 506,840
Total Function 7300			\$ 1,037,304	\$ 1,131,439	\$ 417,431	\$ 1,142,713

CITY OF AVENTURA
AVENTURA CITY OF EXCELLENCE SCHOOL
CHARTER SCHOOL FUND
2021/22
BUDGETARY ACCOUNT SUMMARY
190-6007-569
Pupil Transit Services 7800

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2019/20 ACTUAL	2020/21 APPROVED BUDGET	2020/21 HALF YEAR ACTUAL	2021/22 CITY MANAGER PROPOSAL
<u>Operating Expenditures</u>						
3190	310	Prof & Tech Services	\$ 167,443	\$ 213,490	\$ 42,022	\$ 217,757
Total Function 7800			\$ 167,443	\$ 213,490	\$ 42,022	\$ 217,757

CITY OF AVENTURA
AVENTURA CITY OF EXCELLENCE SCHOOL
CHARTER SCHOOL FUND
2021/22
BUDGETARY ACCOUNT SUMMARY
190-6008-569
Operation of Plant 7900

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2019/20 ACTUAL	2020/21 APPROVED BUDGET	2020/21 HALF YEAR ACTUAL	2021/22 CITY MANAGER PROPOSAL
Personnel Services						
1260	160	Other Support Personnel Trades Worker II School Resource Officer Allocation	\$ 17,713	\$ 76,512	\$ 85,922	\$ 77,509
2101	221	Social Security - matching	1,359	3,405	2,631	3,481
2201	211	Pension	1,881	6,232	3,734	6,371
2301	231	Health, Life & Disability Insurance	9,105	11,197	10,731	12,081
2302	232	Dental Insurance	280	202	221	202
2401	241	Workers' Compensation	1,473	1,000	1,889	1,000
Subtotal			\$ 31,811	\$ 98,548	\$ 105,128	\$ 100,644
Operating Expenditures						
3148	312	Planning/Management Fee - CSUSA	\$ 306,000	\$ 306,000	\$ 153,000	\$ 306,000
3149	310	MDCPS Administrative Fee	152,628	155,100	85,449	158,400
3201	312	Accounting & Auditing Fees	12,000	12,240	12,200	11,000
3431	310	Contract - Food Services	205,693	280,000	27,013	280,000
4101	370	Communication Services	91,471	78,000	54,196	78,000
4301	430	Electricity	103,746	130,000	48,041	130,000
4320	380	Pub Ut Svc Other Energy Sv - Water	48,575	32,000	16,933	32,000
4440	360	Office Equip - Leasing Expense	31,237	38,000	14,035	38,000
4501	320	Insurance & Bond Premium	40,472	38,200	5,696	38,200
4620	350	Contract - Building Maintenance	217,568	188,658	89,200	188,658
4635	350	Repairs & Maintenance	185,477	110,000	74,327	110,000
5120	510	Computer Supplies/Software	22,579	36,500	29,827	35,500
5290	590	Other Mat'l & Supply	4,628	5,000	350	5,000
Subtotal			\$ 1,422,074	\$ 1,409,698	\$ 610,267	\$ 1,410,758
Other Uses						
5901	790	Contingency	\$ -	\$ 85,000	\$ -	\$ 85,000
5905	790	AACC Expenses	5,121	6,000	1,146	6,000
9129	921	Lease Payments to City Debt Svce Fund	444,000	444,000	222,000	444,000
Subtotal			\$ 449,121	\$ 535,000	\$ 223,146	\$ 535,000
Total Function 7900			\$ 1,903,006	\$ 2,043,246	\$ 938,541	\$ 2,046,402

CITY OF AVENTURA
AVENTURA CITY OF EXCELLENCE SCHOOL
CHARTER SCHOOL FUND
2021/22
BUDGETARY ACCOUNT SUMMARY
190-6009-569
Child Care Supervision 9102

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2019/20 ACTUAL	2020/21 APPROVED BUDGET	2020/21 HALF YEAR ACTUAL	2021/22 CITY MANAGER PROPOSAL
Operating Expenditures						
3113	310	Contract - Recreation Programs	\$ 68,838	\$ 114,000	\$ 10,531	\$ 114,000
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	9,000	9,000	4,500	9,000
4635	350	Repairs & Maintenance	8,500	8,500	4,250	8,500
5290	590	Other Mat'l & Supply	-	5,500	-	5,500
Total Function 9102			\$ 99,338	\$ 150,000	\$ 25,781	\$ 150,000

CITY OF AVENTURA
AVENTURA CITY OF EXCELLENCE SCHOOL
CHARTER SCHOOL FUND
2021/22
BUDGETARY ACCOUNT SUMMARY
190-6010-569
Capital Outlay 7400

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2019/20 ACTUAL	2020/21 APPROVED BUDGET	2020/21 HALF YEAR ACTUAL	2021/22 CITY MANAGER PROPOSAL
Capital Outlay						
6401	692	Computer Equipment >5000	\$ 71,032	\$ 114,000	\$ 13,036	\$ 106,000
6402	643	Computer Equipment <5000	169,004	113,750	56,052	34,500
6410	640	Furniture, Fixture & Equipment	100,206	35,000	-	-
6420	640	Repairs & Replacements	106,250	-	7,698	28,000
Total Function 7400			\$ 446,492	\$ 262,750	\$ 76,786	\$ 168,500

Computer Equipment >5000

This project consists of the regular replacement of whiteboards and network infrastructure at ACES. (G/L# 190-6010-569.64-01)

Replace Network Infrastructure	\$ 50,000
Replace AV Equipment and Whiteboards	40,000
Replace Server(s)	16,000
Subtotal	\$ 106,000

Computer Equipment <5000

This project consists of the regular replacement of computers, tablets, servers and network infrastructure at ACES. (G/L# 190-6010-569.64-02)

Tablets	\$ 30,000
Mobile Learning Computer Labs	3,000
Replace Color Laser Printer	1,500
Subtotal	\$ 34,500

Repairs & Replacements

This project consists of replacing air conditioning units at ACES. (G/L# 190-6010-569.64-20)

Replace 20 ton HVAC unit at ACES	\$ 28,000
Subtotal	\$ 28,000
Total Function 7400	\$ 168,500



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**CITY OF AVENTURA
AVENTURA CITY OF EXCELLENCE SCHOOL
OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2021/2022**



ADOPTING ORDINANCE

ORDINANCE NO. 2021-__

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 2021/2022 (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 2021/2022 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 Ordinances as may be necessary and proper to modify any line item from the Budget hereby.

Section 7. Encumbrances. All outstanding encumbrances at June 30, 2021 shall lapse at that time; and all capital outlay encumbrances and/or capital outlay expenditures not spent during the fiscal year may be re-appropriated in the 2021/2022 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.

The foregoing Ordinance was offered by Commissioner _____, who moved its adoption on first reading. This motion was seconded by Commissioner _____, and upon being put to a vote, the vote was as follows:

Commissioner Jonathan Evans	___
Commissioner Rachel S. Friedland	___
Commissioner Denise Landman	___
Commissioner Dr. Linda Marks	___
Commissioner Marc Narotsky	___
Vice Mayor Robert Shelley	___
Mayor Enid Weisman	___

The foregoing Ordinance was offered by Commissioner _____, who moved its adoption on second reading. This motion was seconded by Commissioner _____, and upon being put to a vote, the vote was as follows:

Commissioner Jonathan Evans	___
Commissioner Rachel S. Friedland	___
Commissioner Denise Landman	___
Commissioner Dr. Linda Marks	___
Commissioner Marc Narotsky	___
Commissioner Robert Shelley	___
Mayor Enid Weisman	___

PASSED on first reading this 15th day of April, 2021.

PASSED AND ADOPTED on second reading this 4th day of May, 2021.

ENID WEISMAN, MAYOR

ATTEST:

ELLISA L. HORVATH, MMC
CITY CLERK

APPROVED AS TO LEGAL SUFFICIENCY:

CITY ATTORNEY



AVENTURA CITY OF EXCELLENCE SCHOOL

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