



AVENTURA

CITY OF EXCELLENCE

SCHOOL BUDGET

FISCAL YEAR 2024/2025



CITY OF AVENTURA



City of Aventura
Aventura City of Excellence School
Charter School Fund Operating and Capital Budget
Fiscal Year 2024/2025



Board of Directors

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Commissioner Rachel S. Friedland, Esq.
Commissioner Billy Joel
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Commissioner Dr. Linda Marks
Commissioner Michael Stern

City Manager

Ronald J. Wasson

Principal

Ana Melhuish

Assistant Principals

Jorge Paz
Stacy Mogull

Planning/Management Services Provided by:

Charter Schools USA

City of Aventura
Aventura City of Excellence School
Charter School Fund Operating and Capital Budget
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City of Aventura
Aventura City of Excellence School
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City of Aventura
Aventura City of Excellence School
Charter School Fund Operating and Capital Budget
Fiscal Year 2024/2025



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MEMORANDUM

TO: City Commission/Governing Board
Ronald J. Wasson, City Manager

FROM: Ana Melhuish, Principal, Aventura City of Excellence School
Ayanna Jeffrey, Sr. Accounting Analyst, Charter Schools USA

DATE: June 7, 2024

SUBJECT: Proposed 2024/2025 Aventura City of Excellence School Budget Revised

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, 2024, for your review and consideration. This budget document represents the Aventura City of Excellence School’s (the “School”) 22nd year of operations.

The preparation and formulation of this document was prepared in collaborative effort by CSUSA, including their Sr. Accounting Analyst, staff members from several different divisions, and the ACES Principal. In addition, the budget has been reviewed by the City Manager, Finance Director and Budget Manager.

A Governing Board Meeting was held on April 18, 2024 and another Governing Board Meeting will be held on June 13, 2024 to review the proposed budget document in detail.

For presentation purposes, the Consolidated Financial Report is presented, followed by the ACES budget submitted on April 18th on 1st reading. The Consolidated Financial Report represents the Proposed FY 2024/2025 ACES budget for 2nd reading however, it differs from the original document as it’s a more condensed view of the original ACES budget document. This report displays the proposed budget vs. the budget presented at 1st reading and provides consistency with the format of the DSAHS budget document.

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

For the last four years, COVID-19 has caused major disruption in international and U.S. economies and markets. School operations have returned to a “traditional” environment; however, the pandemic had a significant impact on learning worldwide. In response to this, the US Department of Education awarded funding to states and school districts through the Elementary and Secondary School Emergency Relief (ESSER) Fund to help schools address the negative impact caused by the pandemic. The School utilized this funding to invest in technology, pay additional teachers and staff to ensure students have the resources necessary to help bridge the gap through tutoring, summer learning and after-school programs. ESSER grant related revenue and expenditures are not included in

the FY 2024/25 budget as the funds have been spent in prior fiscal years and are pending final reimbursement from Miami-Dade County. The School expects to receive a portion of ESSER III funds reimbursements beginning in FY 2023/24 with the remainder expected to be received in FY 2024/25.

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).

The total proposed budget for FY 2024/25 is \$13,715,262.

The following are the major highlights of the 2024/2025 Budget:

Revenues

- The school budget is based on a projected enrollment of 1,032 students.
- FTE revenue is projected to total \$9,030,082 and is based on an average of \$8,750/student and includes the transportation reimbursement component.
- Miami-Dade County Referendum funds are budgeted at \$1,495,740.
- Florida School Recognition Program Awards (A+ Revenues) are budgeted totaling \$180,500.
- The Transfers in from the City include \$300,000 of revenue generated from the City's Intersection Safety Camera Program and the remainder of \$808,552 is included to balance the budget.

Expenditures

Personnel Services

- Total Compensation is budgeted at \$8,856,600 or 64.6% of the budget and includes 100 Full-time and 5 Part-time employees as shown in the charts below.

Teacher compensation has been increased by 2.5% to reflect the performance pay plan instituted five (5) 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 of \$1,113,182. A five percent (5%) increase in health insurance costs is budgeted as rate increases are unknown at the time of this letter.

City of Aventura

Aventura City of Excellence School

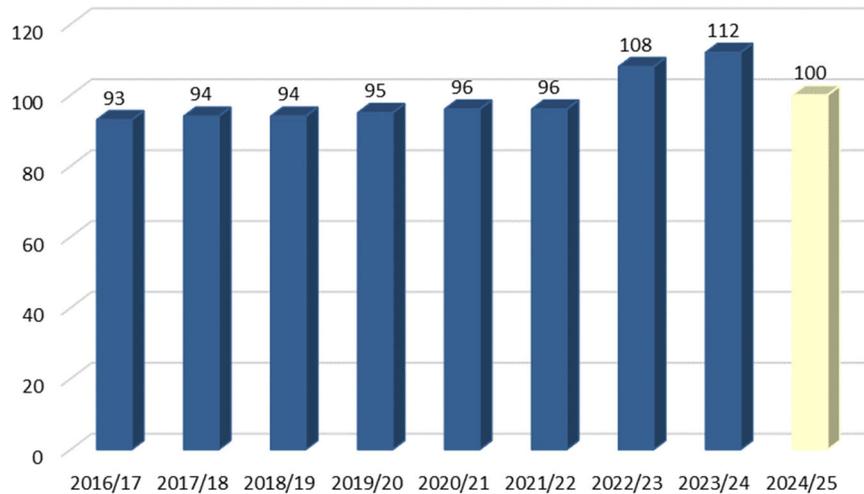
Charter School Fund

Fiscal Year 2024/25

Comparative Personnel Allocation Summary 2 - Year Presentation

Function / Job Class	2023/24			2024/25		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
K-3 Basic 5101						
Teacher	31.00	-	31.00	32.00	-	32.00
<u>Other Certified Instruction</u>						
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
Administrative Assistant	1.00	-	1.00	1.00	-	1.00
Hall Monitor	1.00	-	1.00	2.00	-	2.00
Teacher Assistant	-	7.00	7.00	-	5.00	5.00
Subtotal	36.00	7.00	43.00	38.00	5.00	43.00
4-8 Basic 5102						
Teacher	44.00	-	44.00	40.00	-	40.00
<u>Other Certified Instruction</u>						
Assistant Principal	1.00	-	1.00	1.00	-	1.00
Guidance Counselor	-	-	-	1.00	-	1.00
Math Coach	1.00	-	1.00	1.00	-	1.00
Student Engagement Coordinator	-	-	-	1.00	-	1.00
Comm Spec/Instructional Asst.	1.00	-	1.00	1.00	-	1.00
Hall Monitors	3.00	-	3.00	2.00	-	2.00
Subtotal	50.00	-	50.00	47.00	-	47.00
Exceptional Student Program 5250						
Teacher	2.00	-	2.00	3.00	-	3.00
<u>Other Certified Instruction</u>						
Dean of Student Services	1.00	-	1.00	1.00	-	1.00
Subtotal	3.00	-	3.00	4.00	-	4.00
Substitute Teachers 5901						
Pool Sub	1.00	-	1.00	2.00	-	2.00
Subtotal	1.00	-	1.00	2.00	-	2.00
Instructional Media Services 6200						
Media Specialist	1.00	-	1.00	1.00	-	1.00
Media Assistant	-	1.00	1.00	-	-	-
Subtotal	1.00	1.00	2.00	1.00	-	1.00
School Administration 7300						
Principal	1.00	-	1.00	1.00	-	1.00
Dean	1.00	-	1.00	1.00	-	1.00
<u>Other Support Personnel</u>						
Administrative Secretary	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
Receptionist	2.00	-	2.00	2.00	-	2.00
Registrar/Compliance/ESE Support	1.00	-	1.00	1.00	-	1.00
School Nurse	1.00	-	1.00	-	-	-
Subtotal	9.00	-	9.00	8.00	-	8.00
Operation of Plant 7900						
<u>Other Support Personnel</u>						
School Resource Officer	1.00	-	1.00	-	-	-
Trades Worker III	1.00	-	1.00	-	-	-
Subtotal	2.00	-	2.00	-	-	-
Grant Funded Positions (ESSER)						
Teachers/Administration Support	10.00	2.00	12.00	-	-	-
Subtotal	10.00	2.00	12.00	-	-	-
Total	112.00	10.00	122.00	100.00	5.00	105.00

Full-Time Staff Comparison



Operating Expenditures

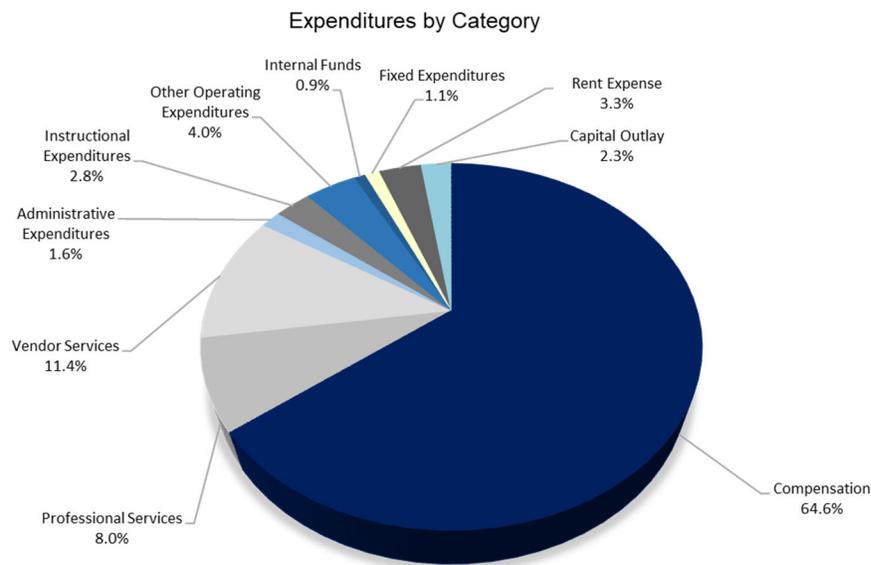
The budgeted operating expenditures total \$4,536,912 (33.1% of the proposed budget). This includes the following major items:

- CSUSA planning/management fee – \$749,203
- Fee to County Board – \$176,698
- Computer Service Fees – \$158,082
- Contracted Pupil Transportation – \$296,000
- Extra-Curricular Activity Events & Transportation – \$450,000
- Contracted Food Services – \$230,000
- Contracted Custodial Services – \$396,500
- Contracted Security – \$187,322
- Textbooks & Reference Books – \$173,000
- Instructional Licenses – \$60,000
- Contracted SPED Instruction – \$150,000
- Electricity – \$175,000
- Water & Sewer – \$65,000
- Repairs and maintenance – \$158,138
- Internal Funds – \$125,000
- Professional Liability & Other Insurance – \$117,300
- Rent Expense \$459,000

Capital Outlay

A total of \$321,750 (2.3% of the proposed budget) is budgeted to provide for technology enhancements that include the replacement of laptops, student tablets, AV equipment, smartboards and network infrastructure.

Category	Amount	%
Compensation	\$ 8,856,600	64.6%
Professional Services	1,103,632	8.0%
Vendor Services	1,559,822	11.4%
Administrative Expenditures	215,520	1.6%
Instructional Expenditures	383,000	2.8%
Other Operating Expenditures	542,638	4.0%
Internal Funds	125,000	0.9%
Fixed Expenditures	148,300	1.1%
Rent Expense	459,000	3.3%
Capital Outlay	321,750	2.3%
Total	\$ 13,715,262	100.0%



Summary

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.

Respectfully submitted,

Ana Melhuish
Principal, Aventura City of Excellence School

Ayanna Jeffrey
Sr. Accounting Analyst, CSUSA

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City of Aventura
Aventura City of Excellence School

Operating and Capital Budget

Fiscal Year 2024/2025



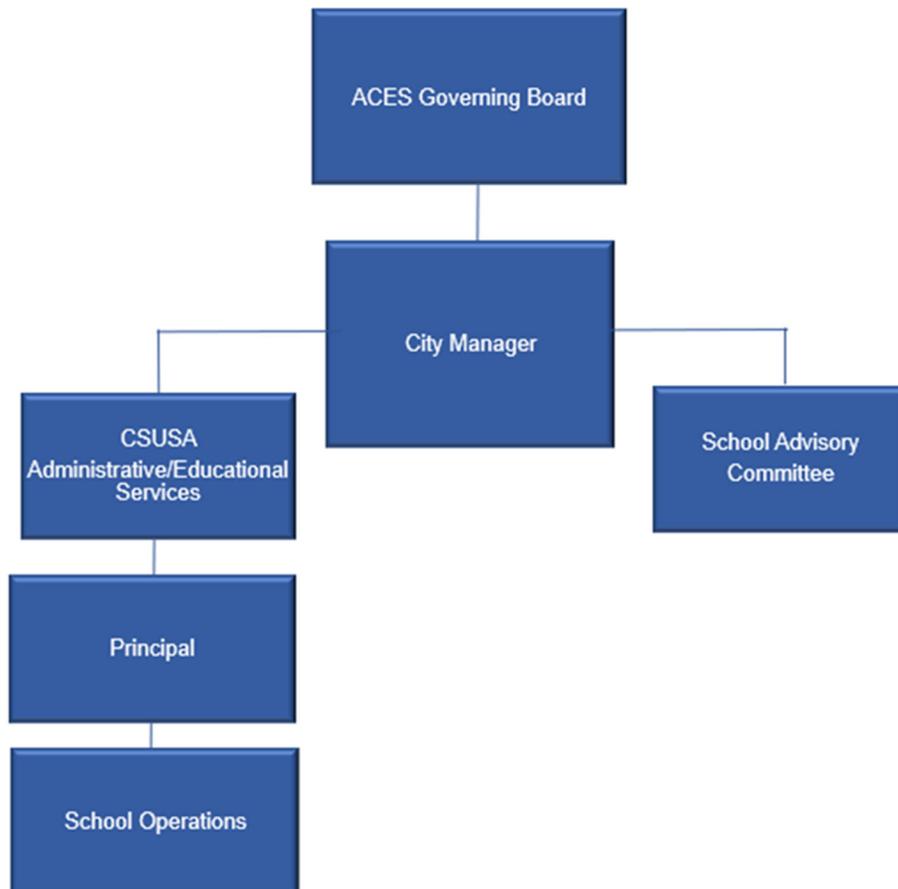
Introduction

City of Aventura
Aventura City of Excellence School
Charter School Fund Operating and Capital Budget
Fiscal Year 2024/2025



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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**.

City of Aventura
Aventura City of Excellence School
Charter School Fund Operating and Capital Budget
Fiscal Year 2024/2025



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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 2024/2025 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 Agreement

The City has a contract with Charter Schools USA ("CSUSA") for administrative and educational management services for the operations of the School. Total fees projected to be paid to the management company for fiscal year 2024/2025 are \$749,203. The current agreement with CSUSA provides an initial term for five (5) years from July 1, 2024 through June 30, 2029. The majority of the other expenditures that are reimbursed by the City to CSUSA relate to the teachers' salaries and benefits.

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

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City of Aventura
Aventura City of Excellence School

Operating and Capital Budget

Fiscal Year 2024/2025



Consolidated Financial Report

City of Aventura
Aventura City of Excellence School
Charter School Fund Operating and Capital Budget
Fiscal Year 2024/2025



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Consolidated Financial Report

	BUDGET (1ST READING) 2024-2025	PROPOSED BUDGET 2024-2025	\$ - Variance	% Variance
Enrollment	1032	1032	0	0%
FEFP rate per Student	\$ 8,709	\$ 8,750	\$ 41	0.47%
REVENUE:				
FTE	\$ 8,987,644	\$ 9,030,082	\$ 42,438	0%
Capital Outlay	963,888	963,888	-	0%
NSLP Revenue (National School Lunch Program)	90,000	90,000	-	0%
Food Service Revenue	140,000	140,000	-	0%
Grants - Federal/State/Local	180,500	180,500	-	0%
Before and Aftercare Revenue	145,000	145,000	-	0%
Miscellaneous Revenues (includes E-Rate Program)	436,500	436,500	-	0%
Internal Funds Revenue	125,000	125,000	-	0%
AP/AICE	-	-	-	0%
Referendum Stipends	1,495,740	1,495,740	-	0%
Subtotal Operating Revenue	\$ 12,564,272	\$ 12,606,710	\$ 42,438	0%
Other Non-Revenue				
City Subsidy *	1,229,524	1,108,552	(120,972)	-10%
TOTAL REVENUE	\$ 13,793,796	\$ 13,715,262	\$ (78,534)	-1%
EXPENDITURES				
Administrative Staff				
Leadership				
Assistant Principal				
School Administration				
Administrative Assistant				
Receptionist				
Enrollment Management				
Guidance Counselor				
Plant Operation - Salaried				
IT Support				
Nurse				
Subtotal Administrative Staff	\$ 816,843	\$ 590,336	\$ 226,507	28%
Instruction Staff				
Teachers (9-12)				
ESE/Special Education Teachers				
Subs				
Subtotal Instructional Staff	\$ 5,522,144	\$ 5,151,144	\$ 371,000	7%
Bonuses	150,906	150,906	-	0%
Stipends	1,278,146	1,113,182	164,964	13%
Benefits	1,027,411	981,382	46,029	4%
Payroll Taxes	888,290	869,650	18,640	2%
Subtotal Other Compensation - Group Insurance, Benefits, and Payroll Taxes	\$ 3,344,753	\$ 3,115,120	\$ 229,633	7%
Total Compensation	\$ 9,683,740	\$ 8,856,600	\$ 827,140	9%

Consolidated Financial Report

	READING) 2024-2025	BUDGET 2024-2025	\$ - Variance	% Variance
Professional Services				
Management Fee	\$ 306,000	\$ 749,203	\$ (443,203)	-145%
Fee to County Board	176,698	176,698	-	0%
Accounting Services -Audit	11,000	11,000	-	0%
Professional Fees - Other	8,650	8,650	-	0%
Computer Services Fees	-	158,082	(158,082)	0%
Subtotal Professional Services	\$ 502,348	\$ 1,103,632	\$ (601,284)	-120%
Vendor Services				
Contracted Pupil Transportation	\$ 296,000	\$ 296,000	\$ -	0%
Extra-Curricular Activity Events & Transportation	450,000	450,000	-	0%
Contracted Food Services	230,000	230,000	-	0%
Contacted Custodial Services	396,500	396,500	-	0%
Contracted Security	-	187,322	(187,322)	0%
Subtotal Vendor Services	\$ 1,372,500	\$ 1,559,822	\$ (187,322)	-14%
Administration Expenditures				
Travel	\$ 60,400	\$ 60,400	\$ -	0%
Dues & Subscriptions	16,500	16,500	-	0%
Printing	2,520	2,520	-	0%
Office Supplies	136,100	136,100	-	0%
Subtotal Administration Expenditures	\$ 215,520	\$ 215,520	\$ -	0%
Instructional Expenditures				
Textbooks & Reference Books	\$ 173,000	\$ 173,000	\$ -	0%
Instructional Licenses	60,000	60,000	-	0%
Contracted SPED Instruction	150,000	150,000	-	0%
Subtotal Instructional Expenditures	\$ 383,000	\$ 383,000	\$ -	0%
Other Operating Expenditures				
Telephone & Internet	\$ 75,000	\$ 75,000	\$ -	0%
Electricity	175,000	175,000	-	0%
Water & Sewer	65,000	65,000	-	0%
Building Repairs & Maintenance	198,138	158,138	40,000	20%
Miscellaneous Expenditures	69,500	69,500	-	0%
Subtotal Other Operating Expenditures	\$ 582,638	\$ 542,638	\$ 40,000	7%
Internal Funds				
Internal Funds Expenditures	125,000	125,000	-	0%
Subtotal Internal Funds Expenditures	\$ 125,000	\$ 125,000	\$ -	0%
Fixed Expenditures				
Office Equipment - Leasing Expenditures	\$ 31,000	\$ 31,000	\$ -	0%
Professional Liability & Other Insurance	\$ 117,300	\$ 117,300	\$ -	0%
Subtotal Fixed Expenditures	\$ 148,300	\$ 148,300	\$ -	0%
Rent Expense	\$ 459,000	\$ 459,000	\$ -	0%
TOTAL OPERATING EXPENDITURES	\$ 13,472,046	\$ 13,393,512	\$ 78,534	1%
Capital Expenditures				
Computers - Hardware	\$ 321,750	\$ 321,750	\$ -	0%
Total Capital Expenditures	\$ 321,750	\$ 321,750	\$ -	0%
Total Unadjusted Operating and Capital Expenditures	\$ 13,793,796	\$ 13,715,262	\$ 78,534	1%
Total Adjusted Operating and Capital Expenditures	\$ 13,793,796	\$ 13,715,262	\$ 78,534	1%

City of Aventura
Aventura City of Excellence School

Operating and Capital Budget

Fiscal Year 2024/2025



ACES 1st Reading Budget Submitted

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Operating and Capital Budget
Fiscal Year 2024/2025



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City of Aventura

Aventura City of Excellence School

Fund - 190

Fiscal Year 2024/25

Budget Category Summary

Fund Description

This Fund 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.

Category	2022/23 Actual Amount	2023/24 Adopted Budget	2023/24 Projected 6/30/2024	2024/25 City Manager Proposal
Revenue				
State Shared Revenues	\$ 11,452,491	\$ 11,692,408	\$ 11,659,069	\$ 11,726,772
Charges for Services	287,701	265,000	283,300	285,000
Miscellaneous Income	2,223,798	312,143	487,500	552,500
Other Non-Revenues	150,000	1,081,371	3,363,492	1,229,524
Total Revenues	\$ 14,113,991	\$ 13,350,922	\$ 15,793,361	\$ 13,793,796

Expenditures				
K-3 Basic	\$ 4,389,677	\$ 3,602,610	\$ 3,929,892	\$ 3,698,095
4-8 Basic	5,759,991	4,559,385	5,535,244	4,635,073
Exceptional Student Program	550,762	457,531	498,313	547,077
Substitute Teachers	319,678	232,013	409,450	240,203
Instructional Media Services	84,382	102,991	107,498	106,153
School Administration	1,405,373	1,161,350	1,353,352	1,365,797
Pupil Transit Services	369,709	381,775	465,850	296,000
Operation of Plant	2,309,612	2,260,017	2,600,208	2,583,648
Capital Outlay	342,761	593,250	893,553	321,750
Total Expenditures	\$ 15,531,946	\$ 13,350,922	\$ 15,793,361	\$ 13,793,796

Revenues over(under) Expenditures	\$ (1,417,955)	\$ -	\$ -	\$ -
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Budget Account Summary by Expenditure Function

Category	2022/23 Actual Amount	2023/24 Adopted Budget	2023/24 Projected 6/30/2024	2024/25 City Manager Proposal
Personnel Services	\$ 10,989,476	\$ 9,218,763	\$ 10,180,319	\$ 9,683,740
Operating Expenditures	3,744,860	3,079,709	4,260,739	3,329,306
Other Uses	454,848	459,200	458,750	459,000
Capital Outlay	342,761	593,250	893,553	321,750
Total	\$ 15,531,946	\$ 13,350,922	\$ 15,793,361	\$ 13,793,796

City of Aventura

Aventura City of Excellence School

Fund - 190

Fiscal Year 2024/25

Revenue Projections

Account #	Description	2022/23 Actual Amount	2023/24 Adopted Budget	2023/24 Projected 6/30/2024	2024/25 City Manager Proposal
State Shared Revenues					
3316000	Grant Revenue	\$ 1,017,082	\$ 1,123,136	\$ 428,845	\$ -
3359050	School Lunch Reimbursement	185,794	125,000	90,000	90,000
3359100	Florida Education Finance Program (FEFP)	8,246,642	8,450,682	8,549,125	8,834,894
	Florida School Recognition Program				
3359201	Awards (A+ Revenues)	191,127	190,000	180,651	180,500
3359301	Florida Teacher School Program	31,050	30,000	24,299	24,500
3359302	Referendum Funds	956,738	950,000	1,495,740	1,495,740
3359701	E-Rate Program	17,988	9,000	9,000	9,000
3359800	Transportation	125,580	115,404	116,698	128,250
3359910	Capital Outlay	680,491	699,185	764,712	963,888
Subtotal		\$ 11,452,491	\$ 11,692,408	\$ 11,659,069	\$ 11,726,772
Charges for Services					
3478050	Food Service Fees	\$ 143,349	\$ 125,000	\$ 139,300	\$ 140,000
3479050	After School Programs	144,352	140,000	144,000	145,000
Subtotal		\$ 287,701	\$ 265,000	\$ 283,300	\$ 285,000
Miscellaneous Income					
3611000	Interest Earnings	\$ 7,230	\$ 3,000	\$ -	\$ -
3661900	Miscellaneous Revenues	89,907	125,000	60,000	125,000
3661910	Sport Program Fundraising	7,473	7,500	7,500	7,500
3661955	Field Trips/Special Programs	144,513	125,000	300,000	300,000
3665000	Other Private Source Revenue	51,643	51,643	120,000	120,000
3691200	Miscellaneous Settlements	1,923,032	-	-	-
Subtotal		\$ 2,223,798	\$ 312,143	\$ 487,500	\$ 552,500
Other Non-Revenues					
3811039	Transfers In	\$ 150,000	\$ 1,081,371	\$ 3,363,492	\$ 1,229,524
3999000	Carryover	-	-	-	-
Subtotal		\$ 150,000	\$ 1,081,371	\$ 3,363,492	\$ 1,229,524
Total Revenues		\$ 14,113,991	\$ 13,350,922	\$ 15,793,361	\$ 13,793,796

City of Aventura

Aventura City of Excellence School

Fund - 190

Fiscal Year 2024/25

Revenue Projection Rationale

Object Code #	Category	City Manager Proposal 2024/25	Comment
3359050	School Lunch Reimbursement	\$ 90,000	Money given per meal for students who meet income requirements from the National School Lunch Program. This amount will always vary depending on demand for school-based lunches and qualification for the National School Lunch Program. All revenue under this line item will have a corresponding expenditure related to a meal purchase.
3359100	Florida Education Finance Program (FEFP)	8,834,894	At the time this document was prepared, the Florida Legislative Session had not approved an increase for Miami-Dade County. The Administration projected revenue total is based on an average of \$8,560.94/student. This amount is calculated with data from the most recent FTE invoice. Enrollment of 1,032 students is consistent with the prior year and FTE funds have been budgeted with a 2% anticipated increase percentage in comparison to the current year per capita as the announced amount is not known yet.
3359201	Florida School Recognition Program Awards (A+ Revenues)	180,500	Teacher bonuses that Miami-Dade County School Board gives the School based on the schools grading (A, B, C, D & F). ACES has historically been an A school, and as such receives a proportional share of the State Allocation for School Recognition Funds. These funds are disbursed to staff members based on an internal vote, which is approved by the school Educational Excellence School Advisory Council (EESAC).
3359301	Florida Teacher School Program	24,500	Teacher supply money given to teachers by the Miami-Dade County School Board
3359302	Referendum Funds	1,495,740	Bonuses paid to teachers based on voted referendum by Miami-Dade County
3359701	E-Rate Program	9,000	Federal program that reimburses Schools for certain internet costs
3359800	Transportation	128,250	This amount is based on 250 students requiring bus service
3359910	Capital Outlay	963,888	This amount is budgeted with an anticipated increase by 26.05% in comparison to the current year per capita amount and is based on an average of \$934/student. This increase is consistent with assumptions being used by Miami-Dade County. 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.
3478050	Food Service Fees	140,000	Student fees associated with food service provided by the contracted vendor
3479050	After School Programs	145,000	This amount includes revenues derived from fees charged for After School Programs
3661900	Miscellaneous Revenues	125,000	This amount represents revenues derived from monies collected from the Bazaar, Book Fair, Dress Down, NSF Checks, Teacher Appreciation Week Deposits, UpstandersMIS, Vending Revenue and Boosterthon Fundraiser
3661910	Sport Program Fundraising	7,500	Athlete fees and fundraisers held by sports teams which are used to offset the cost of uniforms, officials, and transportation for Middle School Athletics

City of Aventura

Aventura City of Excellence School

Fund - 190

Fiscal Year 2024/25

Revenue Projection Rationale

Object Code #	Category	City Manager Proposal 2024/25	Comment
3661955	Field Trips/Special Programs	300,000	Field Trip fees used to fund the associated frield trips for all grade levels This amount is primarily derived from revenue sharing agreements with Clear Channel for one (1) lease & Out Front for one (1) lease that generate billboard advertising revenue.
3665000	Other Private Source Revenue	120,000	
3811039	Transfers In	1,229,524	This amount includes a transfer from the City's General Fund for revenues generated from the City's Intersection Safety Camera Program of \$300,000 and a transfer in from the City to balance the budget of \$929,524
Total Revenues		\$ 13,793,796	

City of Aventura

Aventura City of Excellence School

Fund - 190

K-3 Basic 5101

Fiscal Year 2024/25

190-6001-569

Account #	School Object Code	Description	2022/23 Actual Amount	2023/24 Adopted Budget	2023/24 Projected 6/30/2024	2024/25 City Manager Proposal
Personnel Services						
1220	120	Teachers	\$ 2,096,577	\$ 1,929,413	\$ 2,097,293	\$ 1,880,819
1230	130	Other Certified Instruction	269,759	215,734	222,084	223,852
1250	150	Teacher Assistant	118,573	239,791	145,910	216,487
1502	291	Bonuses	80,136	71,907	72,000	61,480
1503	291	Stipends	1,039,562	293,937	542,247	497,263
2101	221	Social Security - matching	252,003	207,318	235,584	220,313
2201	211	Pension	26,031	22,221	19,103	23,096
2301	231	Health, Life & Disability Insurance	309,088	335,030	367,479	395,531
2302	232	Dental Insurance	2,901	6,074	-	-
2401	241	Workers' Compensation	2,622	37,345	12,307	35,914
2501	250	Unemployment Compensation	24,145	25,000	25,000	25,000
Subtotal			\$ 4,221,397	\$ 3,383,770	\$ 3,739,007	\$ 3,579,755
Operating Expenditures						
3435	300	Instructional Support	\$ -	\$ 45,000	\$ -	\$ -
4001	330	Travel/Conferences/Training	1,124	12,000	16,110	5,000
4101	370	Communication Services	840	840	840	840
5290	590	Other Materials & Supplies	32,181	51,500	52,760	41,000
5299	790	Miscellaneous Expense	5,176	-	-	-
5410	521	Memberships/Dues/Subscription	3,984	1,500	1,500	1,500
5411	520	Textbooks	124,976	108,000	119,675	70,000
Subtotal			\$ 168,281	\$ 218,840	\$ 190,885	\$ 118,340
Total K-3 Basic 5101			\$ 4,389,677	\$ 3,602,610	\$ 3,929,892	\$ 3,698,095

City of Aventura

Aventura City of Excellence School

Fund - 190

K-3 Basic 5101

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	City Manager Proposal 2024/25	Comment
1220	Teachers	\$ 1,880,819	(32) Teachers
1230	Other Certified Instruction	223,852	(1) Assistant Principal, (1) ESE Teacher & (1) Instructional Counselor
1250	Teacher Assistant	216,487	(5) Teacher Assistants (Part-time), (1) Administrative Assistant & (2) Hall Monitor funded with Miami-Dade County Referendum
1502	Bonuses	61,480	Bonus associated with A+ rating
1503	Stipends	497,263	Amounts paid to teachers for the Miami-Dade County Referendum Stipend/Eligible Teacher funding as well as amounts for additional roles such as coaching sports and leading afterschool clubs and activities
2101	Social Security - matching	220,313	Social Security & Medicare Taxes
2201	Pension	23,096	Estimated pension contribution
2301	Health, Life & Disability Insurance	395,531	Estimated annual employee costs for health, life, dental & disability insurance benefits
2401	Workers' Compensation	35,914	Allocated cost of workers' compensation premiums
2501	Unemployment Compensation	25,000	Allocated cost of of unemployment compensation
4001	Travel/Conferences/Training	5,000	Funding for High Impact, National, State, and Local conference attendance, i.e. Solution Tree Professional Learning Communities at Work (Fall 2024), Cambridge Curriculum Implementation Conference (Fall 2024). Participants are always expected to teach peers based on the lessons learned, which is facilitated through professional development days.
4101	Communication Services	840	Assistant Principal receives \$70/month for cell phone allowance
5290	Other Materials & Supplies	41,000	Administrative supplies, classroom decorations, teacher resources, and general materials that support Kindergarten through Third Grade (K - 3) i.e. markers, crayons, paper, etc.
5410	Memberships/Dues/Subscription	1,500	Membership in National, State, and Local organizations as well as subscriptions to peer-reviewed periodicals, i.e. Scholastic, Association of Middle Level Educators and National Association for Gifted Children
5411	Textbooks	70,000	Costs associated with the purchase of textbooks and instructional materials for Kindergarten through Third Grade (K - 3)
Total K-3 Expenditures		\$ 3,698,095	

City of Aventura

Aventura City of Excellence School

Fund - 190

4-8 Basic 5102

Fiscal Year 2024/25

190-6002-569

Personnel Services						
Account #	School Object Code	Description	2022/23 Actual Amount	2023/24 Adopted Budget	2023/24 Projected 6/30/2024	2024/25 City Manager Proposal
1220	120	Teachers	\$ 2,515,806	\$ 2,632,430	\$ 2,840,828	\$ 2,472,142
1230	130	Other Certified Instruction	172,779	163,404	139,106	235,637
1250	150	Teacher Assistant	23,159	98,400	88,622	73,800
1502	291	Bonuses	92,471	98,054	98,054	83,837
1503	291	Stipends	1,480,616	442,912	825,784	739,173
2101	221	Social Security - matching	315,796	255,322	305,418	275,751
2201	211	Pension	29,080	28,140	29,255	28,055
2301	231	Health, Life & Disability Insurance	310,712	420,698	367,210	437,639
2302	232	Dental Insurance	2,344	6,675	-	-
2401	241	Workers' Compensation	3,334	45,410	13,627	43,199
2501	250	Unemployment Compensation	27,083	22,000	28,000	28,000
Subtotal			\$ 4,973,182	\$ 4,213,445	\$ 4,735,904	\$ 4,417,233
Operating Expenditures						
3190	310	Other Professional Services	\$ 1,566	\$ -	\$ -	\$ -
3435	300	Instructional Support	-	55,000	-	-
4001	330	Travel/Conferences/Training	147,304	18,000	151,735	20,000
4101	370	Communication Services	840	840	840	840
5290	590	Other Materials & Supplies	90,826	77,100	90,000	72,000
5299	790	Miscellaneous Expense	1,108	-	-	-
5410	521	Memberships/Dues/Subscription	2,934	-	-	-
5411	520	Textbooks	512,540	170,000	521,765	100,000
5901	791	Athletic Activities	29,691	25,000	35,000	25,000
Subtotal			\$ 786,809	\$ 345,940	\$ 799,340	\$ 217,840
Total 4-8 Basic 5102			\$ 5,759,991	\$ 4,559,385	\$ 5,535,244	\$ 4,635,073

City of Aventura

Aventura City of Excellence School

Fund - 190

4-8 Basic 5102

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	City Manager Proposal 2024/25	Comment
1220	Teachers	\$ 2,472,142	(43) Teachers
1230	Other Certified Instruction	235,637	(1) Assistant Principal, (1) Math Coach & (1) Student Engagement Coordinator funded by Miami-Dade County Referendum
1250	Teacher Assistant	73,800	(1) Communication Specialist/Instructional Assistant & (2) Hall Monitors funded with Miami-Dade County Referendum
1502	Bonuses	83,837	Bonus associated with A+ rating
1503	Stipends	739,173	Amounts paid to teachers for the Miami-Dade County Referendum Stipend/Eligible Teacher funding as well as amounts for additional roles such as coaching sports and leading afterschool clubs and activities
2101	Social Security - matching	275,751	Social Security & Medicare taxes
2201	Pension	28,055	Estimated pension contribution
2301	Health, Life & Disability Insurance	437,639	Estimated annual employee costs for health, life, dental & disability insurance benefits
2401	Workers' Compensation	43,199	Allocated cost of workers' compensation premiums
2501	Unemployment Compensation	28,000	Allocated cost of of unemployment compensation
4001	Travel/Conferences/Training	20,000	Funding for High Impact, National, State, and Local conference attendance, i.e. Solution Tree Professional Learning Communities at Work (Fall 2024), Cambridge Curriculum Implementation Conference (Fall 2024) and Project Based Learning (Summer 2024). Participants are always expected to teach peers based on the lessons learned, which is facilitated through professional development days.
4101	Communication Services	840	Assistant Principal receives \$70/month for cell phone allowance
5290	Other Materials & Supplies	72,000	Administrative supplies, classroom decorations, teacher resources, and general materials that support Fourth through Eighth Grade (4th - 8th) i.e. paper, pens, markers, etc.
5411	Textbooks	100,000	Costs associated with the purchase of textbooks and instructional materials for Fourth through Eighth Grade (4th - 8th). Math textbook purchase for FY 23/24 was for a five (5) year adoption thus reducing FY 24/25 and FY 25/26. ELA textbook purchased in FY 2022/23 was for a five (5) year subscription thus reducing FY 2023/24 & FY 2024/25 budgeted expenditures.
5901	Athletic Activities	25,000	Costs associated with after school competitive sports for students in Sixth through Eighth Grade (6th - 8th), i.e. transportation, officials, and uniforms
Total 4-8 Expenditures		\$ 4,635,073	

City of Aventura

Aventura City of Excellence School

Fund - 190

Exceptional Student Program 5250

Fiscal Year 2024/25

190-6003-569

Account #	School Object Code	Description	2022/23 Actual Amount	2023/24 Adopted Budget	2023/24 Projected 6/30/2024	2024/25 City Manager Proposal
Personnel Services						
1220	120	Teachers	\$ 117,730	\$ 164,947	\$ 125,914	\$ 185,713
1230	130	Other Certified Instruction	76,846	79,680	87,830	83,126
1502	291	Bonuses	8,225	6,537	6,537	5,589
1503	291	Stipends	110,872	23,016	44,572	41,710
2101	221	Social Security - matching	26,871	20,975	20,261	24,184
2201	211	Pension	2,186	1,835	847	2,070
2301	231	Health, Life & Disability Insurance	22,994	19,252	21,326	37,783
2302	232	Dental Insurance	353	675	-	-
2401	241	Workers' Compensation	196	3,914	1,026	4,302
2501	250	Unemployment Compensation	-	300	2,600	2,600
Subtotal			\$ 366,273	\$ 321,131	\$ 310,913	\$ 387,077
Operating Expenditures						
3190	310	Prof & Tech Services - SPED	\$ 165,221	\$ 125,000	\$ 170,000	\$ 150,000
4001	330	Travel/Conferences/Training	12,757	5,000	11,000	5,000
5290	590	Other Materials & Supplies	6,512	6,400	6,400	5,000
Subtotal			\$ 184,489	\$ 136,400	\$ 187,400	\$ 160,000
Total Exceptional Student Program 5250			\$ 550,762	\$ 457,531	\$ 498,313	\$ 547,077

City of Aventura

Aventura City of Excellence School

Fund - 190

Exceptional Student Program 5250

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	City Manager Proposal 2024/25	Comment
1220	Teachers	\$ 185,713	(3) Teachers
1230	Other Certified Instruction	83,126	(1) Dean of Student Services
1502	Bonuses	5,589	Bonus associated with A+ rating
1503	Stipends	41,710	Miami-Dade County Referendum Stipend/Eligible Teacher funding
2101	Social Security - matching	24,184	Social Security & Medicare taxes
2201	Pension	2,070	Estimated pension contribution
2301	Health, Life & Disability Insurance	37,783	Estimated annual employee costs for health, life, dental & disability insurance benefits
2401	Workers' Compensation	4,302	Allocated cost of workers' compensation premiums
2501	Unemployment Compensation	2,600	Allocated cost of of unemployment compensation
3190	Prof & Tech Services - SPED	150,000	Contracted Special Education and Counseling services, i.e. Speech Pathology, Occupational Therapy, and Mental Health Counseling - which is determined by required services presented in the a student's Individual Education Plan (IEP)
4001	Travel/Conferences/Training	5,000	Funding for High Impact, National, State, and Local conference attendance, i.e. University of Miami Autism and Related Disabilities training (Fall 2024) and ADHD Training (2024-2025). Participants are expected to teach peers based on the lessons learned, which is facilitated through professional development days.
5290	Other Materials & Supplies	5,000	Administrative supplies, classroom decorations, teacher resources, documentation and filing materials, and general materials that support the Exceptional Student Population
Total Exceptional Student Program Expenditures		<u>\$ 547,077</u>	

City of Aventura

Aventura City of Excellence School

Fund - 190

Substitute Teachers 5901

Fiscal Year 2024/25

190-6004-569

Personnel Services						
Account #	School Object Code	Description	2022/23 Actual Amount	2023/24 Adopted Budget	2023/24 Projected 6/30/2024	2024/25 City Manager Proposal
1220	120	Teachers	\$ 179,018	\$ 141,989	\$ 241,405	\$ 150,568
1502	291	Bonuses	3,018	-	-	-
1503	291	Stipends	12,927	-	7,000	-
2101	221	Social Security- matching	21,753	10,862	19,003	11,519
2201	211	Pension	1,489	1,065	-	851
2301	231	Health, Life & Disability Insurance	11,036	14,796	14,016	7,856
2302	232	Dental Insurance	294	329	-	-
2401	241	Workers' Compensation	127	2,272	1,026	2,409
2501	250	Unemployment Compensation	6,364	5,700	7,000	7,000
Subtotal			\$ 236,027	\$ 177,013	\$ 289,450	\$ 180,203
Operating Expenditures						
3435	300	Instructional Support	\$ 83,651	\$ 55,000	\$ 120,000	\$ 60,000
Subtotal			\$ 83,651	\$ 55,000	\$ 120,000	\$ 60,000
Total Substitute Teachers 5901			\$ 319,678	\$ 232,013	\$ 409,450	\$ 240,203

City of Aventura

Aventura City of Excellence School

Fund - 190

Substitute Teachers 5901

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	City Manager Proposal 2024/25	Comment
1220	Teachers	\$ 150,568	(3) Permanent Subs & additional funding for Pool Subs as needed
2101	Social Security- matching	11,519	Social Security & Medicare taxes
2201	Pension	851	Estimated pension contribution
2301	Health, Life & Disability Insurance	7,856	Estimated annual employee costs for health, life, dental & disability insurance benefits
2401	Workers' Compensation	2,409	Allocated cost of workers' compensation premiums
2501	Unemployment Compensation	7,000	Allocated cost of of unemployment compensation
3435	Instructional Support	60,000	Costs associated with contracted substitutes and supplemental supervision
Total Substitute Teachers Expenditures		\$ 240,203	

City of Aventura

Aventura City of Excellence School

Fund - 190

Instructional Media Services 6200

Fiscal Year 2024/25

190-6005-569

Account #	School Object Code	Description	2022/23 Actual Amount	2023/24 Adopted Budget	2023/24 Projected 6/30/2024	2024/25 City Manager Proposal
Personnel Services						
1230	130	Other Certified Instruction	\$ 31,026	\$ 74,992	\$ 71,734	\$ 76,503
1502	291	Bonuses	503	-	-	-
1503	291	Stipends	21,505	-	1,162	-
2101	221	Social Security - matching	7,810	5,737	5,577	5,853
2201	211	Pension	549	378	473	400
2301	231	Health, Life & Disability Insurance	19,561	17,299	25,529	18,623
2302	232	Dental Insurance	273	185	-	-
2401	241	Workers' Compensation	81	1,200	513	1,224
2501	250	Unemployment Compensation	-	200	500	550
Subtotal			\$ 81,308	\$ 99,991	\$ 105,488	\$ 103,153
Operating Expenditures						
5411	520	Textbooks	\$ 3,074	\$ 3,000	\$ 2,010	\$ 3,000
Subtotal			\$ 3,074	\$ 3,000	\$ 2,010	\$ 3,000
Total Instructional Media Services 6200			\$ 84,382	\$ 102,991	\$ 107,498	\$ 106,153

City of Aventura

Aventura City of Excellence School

Fund - 190

Instructional Media Services 6200

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	City Manager Proposal 2024/25	Comment
1230	Other Certified Instruction	\$ 76,503	(1) Media Specialist & (1) Media Assistant (Part-time)
2101	Social Security - matching	5,853	Social Security & Medicare taxes
2201	Pension	400	Estimated pension contribution
2301	Health, Life & Disability Insurance	18,623	Estimated annual employee costs for health, life, dental & disability insurance benefits
2401	Workers' Compensation	1,224	Allocated cost of workers' compensation premiums
2501	Unemployment Compensation	550	Allocated cost of of unemployment compensation
5411	Textbooks	3,000	Library books and instructional resources within the media center
Total Instructional Media Services Expenditures		\$ 106,153	

City of Aventura

Aventura City of Excellence School

Fund - 190

School Administration 7300

Fiscal Year 2024/25

190-6006-569

Account #		School Object Code	Description	2022/23 Actual Amount	2023/24 Adopted Budget	2023/24 Projected 6/30/2024	2024/25 City Manager Proposal
Personnel Services							
1201	100	General		\$ 18,107	\$ -	\$ -	\$ -
1211	110	Administrators		217,517	206,508	193,986	207,763
1260	160	Other Support Personnel		425,304	410,214	398,298	369,761
1502	291	Bonuses		20,106	-	-	-
1503	291	Stipends		50,127	-	3,750	-
2101	221	Social Security - matching		61,381	47,179	45,597	44,181
2201	211	Pension		25,028	22,957	21,713	23,287
2301	231	Health, Life & Disability Insurance		50,244	61,942	49,281	79,426
2302	232	Dental Insurance		776	1,190	-	-
2401	241	Workers' Compensation		3,826	12,245	5,656	10,389
2501	251	Unemployment Compensation		6,805	6,275	7,000	7,000
Subtotal				\$ 879,222	\$ 768,510	\$ 725,281	\$ 741,807
Operating Expenditures							
3114	750	After School Programs		\$ 108,198	\$ 80,000	\$ 108,198	\$ 110,000
3190	310	Other Professional Services		7,021	-	8,624	8,650
4001	330	Travel/Conferences/Training		39,134	15,000	33,355	25,000
4041	201	Automobile Allowance		5,400	5,400	5,400	5,400
4101	370	Communication Services		2,940	1,440	1,440	840
4855	790	Field Trips/School Events		137,786	125,000	300,000	300,000
4856	790	Special Events		176,222	140,000	140,000	140,000
5290	590	Other Materials & Supplies		48,551	23,000	23,000	19,100
5410	521	Memberships/Dues/Subscription		900	3,000	8,055	15,000
Subtotal				\$ 526,151	\$ 392,840	\$ 628,072	\$ 623,990
Total School Administration 7300				\$ 1,405,373	\$ 1,161,350	\$ 1,353,352	\$ 1,365,797

City of Aventura

Aventura City of Excellence School

Fund - 190

School Administration 7300

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	City Manager Proposal 2024/25	Comment
1211	Administrators	\$ 207,763	(1) Principal & (1) Dean
1260	Other Support Personnel	369,761	(1) Administrative Secretary, (1) Business Manager, (1) Network/Computer Technician, (2) Receptionist, (1) Registrar/Compliance/ESE Support & (1) School Nurse
2101	Social Security - matching	44,181	Social Security & Medicare taxes
2201	Pension	23,287	Estimated pension contribution
2301	Health, Life & Disability Insurance	79,426	Estimated annual employee costs for health, life, dental & disability insurance benefits
2401	Workers' Compensation	10,389	Allocated cost of workers' compensation premiums
2501	Unemployment Compensation	7,000	Allocated cost of of unemployment compensation
3114	After School Programs	110,000	Costs associated with the teacher and organizational led after school programs such as chess, dance, sports, tutoring, baton club, mind lab, spanish, robotics, and cheeleading
3190	Other Professional Services	8,650	Funding for Security Management & Software Fees
4001	Travel/Conferences/Training	25,000	Funding for High Impact, National, State, and Local conference attendance, i.e. Cambridge Curriculum Conference (Summer 2024) and Summer Principals and Assistant Principals Leadership Academy (Summer 2024). Participants are expected to teach peers based on the lessons learned, which is facilitated through professional development days.
4041	Automobile Allowance	5,400	Principal receives \$450/month for an automobile allowance
4101	Communication Services	840	Principal cell phone allowance - \$70/ month
4855	Field Trips/School Events	300,000	Costs associated with student field trips. This line item has offsetting revenue with Field Trips/Special Programs.
4856	Special Events	140,000	All school-wide and community events, i.e. Trunk or Treat, Winter Wonderland, Student Honor Ceremonies, Graduations, Pep-Rallies, Staff Luncheons, and Staff Celebrations
5290	Other Materials & Supplies	19,100	Administrative supplies, school decorations, teacher resources, leadership materials, and general materials that support all grades and leadership
5410	Memberships/Dues/Subscription	15,000	Membership in National, State, and Local organizations as well as subscriptions to peer-reviewed periodicals, i.e. Florida Association of School Administrators, National Association of School Administrators, Marshall Memo and Education Week. Included in this amount is \$12,000 for the Cambridge International Education Annual Fee.
Total School Administration Expenditures		\$ 1,365,797	

City of Aventura

Aventura City of Excellence School

Fund - 190

Pupil Transit Services 7800

Fiscal Year 2024/25

190-6007-569

Operating Expenditures						
Account #	School Object Code	Description	2022/23 Actual Amount	2023/24 Adopted Budget	2023/24 Projected 6/30/2024	2024/25 City Manager Proposal
3190	310	Prof & Tech Services	\$ 369,709	\$ 381,775	\$ 465,850	\$ 296,000
Total Pupil Transit Services 7800			\$ 369,709	\$ 381,775	\$ 465,850	\$ 296,000

City of Aventura

Aventura City of Excellence School

Fund - 190

Pupil Transit Services 7800

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	City Manager Proposal 2024/25	Comment
3190	Prof & Tech Services	\$ 296,000	Estimated costs of bus transportation for students. Included in this is the base rate and afternoon double runs for two (2) of the three (3) buses contracted.
Total Pupil Transit Services Expenditures		\$ 296,000	

City of Aventura

Aventura City of Excellence School

Fund - 190

Operation of Plant 7900

Fiscal Year 2024/25

190-6008-569

Account #		School Object Code	Description	2022/23 Actual Amount	2023/24 Adopted Budget	2023/24 Projected 6/30/2024	2024/25 City Manager Proposal
Personnel Services							
1260	160		Other Support Personnel	\$ 181,963	\$ 158,266	\$ 153,889	\$ 157,816
1401	160		Overtime	4,497	3,500	4,500	5,000
1410	160		Holiday Pay	-	-	198	-
1502	291		Bonuses	2,515	-	-	-
2101	221		Social Security - matching	14,415	12,375	12,132	12,455
2201	211		Pension	7,434	30,565	36,369	37,481
2301	231		Health, Life & Disability Insurance	14,279	39,646	56,971	50,553
2401	241		Workers' Compensation	6,965	10,551	10,217	11,207
Subtotal				\$ 232,068	\$ 254,903	\$ 274,276	\$ 274,512
Operating Expenditures							
3120	310		Legal Fees	\$ 10,813	\$ -	\$ -	\$ -
3148	312		Planning/Management Fee - CSUSA	306,000	306,000	306,000	306,000
3149	310		MDCPS Administrative Fee	162,354	169,014	170,983	176,698
3201	312		Accounting & Auditing Fees	11,000	11,000	11,000	11,000
3431	310		Contract - Food Services	234,560	250,000	229,300	230,000
4101	370		Communication Services	68,260	80,000	75,000	75,000
4301	430		Electricity	159,029	175,000	165,000	175,000
4320	380		Water	65,277	60,000	62,000	65,000
4440	360		Office Equip - Leasing Expense	30,128	30,000	30,200	31,000
4501	320		Insurance & Bond Premium	116,957	105,000	117,300	117,300
4620	350		Contract - Building Maintenance	255,001	207,000	407,400	396,500
4635	350		Repairs & Maintenance	166,935	95,000	228,000	198,138
5120	510		Computer Supplies/Software	31,816	52,900	60,000	63,000
5290	590		Other Materials & Supplies	4,567	5,000	5,000	5,500
Subtotal				\$ 1,622,696	\$ 1,545,914	\$ 1,867,183	\$ 1,850,136
Other Uses							
5905	790		AACC Expenses	\$ 10,848	\$ 15,200	\$ 14,750	\$ 15,000
9129	921		Lease Payments to City Debt Svce Fund	444,000	444,000	444,000	444,000
Subtotal				\$ 454,848	\$ 459,200	\$ 458,750	\$ 459,000
Total Operation of Plant 7900				\$ 2,309,612	\$ 2,260,017	\$ 2,600,208	\$ 2,583,648

City of Aventura

Aventura City of Excellence School

Fund - 190

Operation of Plant 7900

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	City Manager Proposal 2024/25	Comment
1260	Other Support Personnel	\$ 157,816	(1) School Resource Officer funded by Safe Schools from the FEFP and Miami-Dade County Referendum & (1) Trades Worker II
1401	Overtime	5,000	Estimated overtime
2101	Social Security - matching	12,455	Social Security & Medicare taxes
2201	Pension	37,481	Estimated pension contribution
2301	Health, Life & Disability Insurance	50,553	Estimated annual employee costs for health, life, dental & disability insurance benefits
2401	Workers' Compensation	11,207	Allocated cost of workers' compensation premiums
3148	Planning/Management Fee - CSUSA	306,000	The annual administrative and education services fee paid by the School to Charter Schools USA ("CSUSA")
3149	MDCPS Administrative Fee	176,698	2% fee that Miami-Dade County School Board charges the City for administrative services
3201	Accounting & Auditing Fees	11,000	The cost of the School's year-end financial audit (including any State and Federal Single Audits), in addition to any other audit-related services that the School may require
3431	Contract - Food Services	230,000	Food service vendor costs. This line item has an off-setting revenue through the National School Lunch Program and student payments.
4101	Communication Services	75,000	Estimated annual costs for phone and internet services (i.e. Hotwire, Comcast, AT&T). Trades Worker II receives \$40/month for cell phone allowance.
4301	Electricity	175,000	Estimated annual costs for electrical services based on current usage
4320	Water	65,000	Estimated annual costs for water based on current usage
4440	Office Equip - Leasing Expense	31,000	Estimated annual costs for leasing equipment i.e. Toshiba, Shred-It services & etc.
4501	Insurance & Bond Premium	117,300	Estimated costs for cyber security, directors & officers, general liability, excess liability & student accident insurance premiums
4620	Contract - Building Maintenance	396,500	Estimated costs for contractual services, i.e. janitorial cleaning, pest control, waste, burglar alarm, fire safety, elevator maintenance, etc.
4635	Repairs & Maintenance	198,138	Estimated costs associated with various repairs and maintenance, i.e. painting, public storage, building repairs, etc.
5120	Computer Supplies/Software	63,000	Estimated costs for e-mail service, maintenance associated with hardware, software, antivirus, device management & the wireless network as well as the costs of miscellaneous cables, devices, batteries, etc.

City of Aventura

Aventura City of Excellence School

Fund - 190

Operation of Plant 7900

Fiscal Year 2024/25

Budget Justifications

Object Code #	Category	City Manager Proposal 2024/25	Comment
5290	Other Materials & Supplies	5,500	Estimated costs for other expenditures not identified above i.e. E-rate Consulting, as well as other items that may present themselves during the fiscal year
5905	AACC Expenses	15,000	Estimated costs for ACES events held at the Aventura Arts & Cultural Center
9129	Lease Payments to City Debt Svce Fund	444,000	Payment to the City of Aventura for the principal & interest due for the qualified loan (Debt Service Series 2012 (B)) which was taken for the construction & equipment of the Aventura Charter Elementary School
Total Operation of Plant Expenditures		\$ 2,583,648	

City of Aventura

Aventura City of Excellence School

Fund - 190

Capital Outlay 7400

Fiscal Year 2024/25

190-6010-569

Account #	School Object Code	Description	2022/23 Actual Amount	2023/24 Adopted Budget	2023/24 Projected 6/30/2024	2024/25 City Manager Proposal
Capital Outlay						
6401	692	Computer Equipment >\$5,000	\$ 152,187	\$ 180,000	\$ 200,000	\$ 44,000
6402	643	Computer Equipment <\$5,000	190,575	338,250	488,250	277,750
6410	640	Equipment	-	75,000	40,750	-
6420	640	Repairs & Replacements	-	-	164,553	-
6490	640	Equipment / Other	-	-	-	-
Total Capital Outlay 7400			\$ 342,761	\$ 593,250	\$ 893,553	\$ 321,750

Computer Equipment >\$5,000

*This project consists of the regular replacement/upgrades of phone systems, network infrastructure and servers at ACES.
(G/L# 190-6010-569.64-01)*

Phone System Upgrade (1)	\$ 5,000
Replace Network Infrastructure (1)	30,000
Replace Server(s) (1)	9,000
Subtotal	\$ 44,000

Computer Equipment <\$5,000

*This project consists of the regular replacement of computers, laptops, tablets and other items at ACES.
(G/L# 190-6010-569.64-02)*

Mobile Learning Computer Labs (1)	\$ 2,000
Replace AV Equipment and Smartboards (10)	40,000
Replace Color Laser Printer (1)	1,500
Replace Laptop(s)/Computer(s) (10)	13,000
Replace Security Cameras	20,000
Tablets (295)	201,250
Subtotal	\$ 277,750

Total Capital Outlay 7400	\$ 321,750
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City of Aventura
Aventura City of Excellence School

Operating and Capital Budget

Fiscal Year 2024/2025



Adopting Ordinance

CITY OF AVENTURA ORDINANCE NO. 2024-__

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 2024/2025 (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 2024/2025 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 on June 30, 2024 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 2024/2025 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 Amit Bloom	_____
Commissioner Rachel S. Friedland	_____
Commissioner Billy Joel	_____
Commissioner Paul A. Kruss	_____
Commissioner Dr. Linda Marks	_____
Commissioner Michael Stern	_____
Mayor Howard S. Weinberg	_____

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 Amit Bloom	_____
Commissioner Rachel S. Friedland	_____
Commissioner Billy Joel	_____
Commissioner Paul A. Kruss	_____
Commissioner Dr. Linda Marks	_____
Commissioner Michael Stern	_____
Mayor Howard S. Weinberg	_____

PASSED on first reading this 18th day of April, 2024.

PASSED AND ADOPTED on second reading this 13th day of June, 2024.

HOWARD S. WEINBERG, ESQ.
MAYOR

ATTEST:

ELLISA L. HORVATH, MMC
CITY CLERK

APPROVED AS TO LEGAL SUFFICIENCY:

CITY ATTORNEY



Aventura City of Excellence School

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