

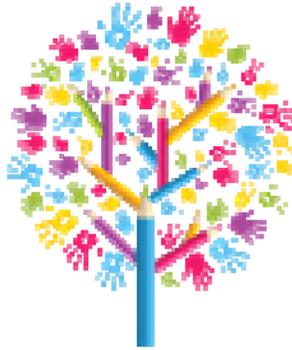


# City of Aventura

Charter School Budget



# FISCAL YEAR 2017/2018



**ACES**  
**Cultivating Community**

**AVENTURA CITY OF EXCELLENCE SCHOOL**

**3333 NE 188<sup>TH</sup> Street**

**Aventura, Florida 33180**

**Telephone: 305-466-1499**

**Fax: 305-466-1339**

**Website: [www.aventuracharter.org](http://www.aventuracharter.org)**

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**Board of Directors**

**Mayor Enid Weisman**

**Commissioner Dr. Linda Marks**

**Commissioner Denise Landman**

**Commissioner Gladys Mezrahi**

**Commissioner Marc Narotsky**

**Commissioner Robert Shelley**

**Commissioner Howard Weinberg**

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**City Manager**

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

**Principal**

**Julie Alm**

**Assistant Principals**

**Leslie Lee**

**Jorge Paz**

**Administrative and Educational Services Provided by:**

**Charter Schools USA**

**CITY OF AVENTURA  
CHARTER SCHOOL FUND  
FISCAL YEAR 2017/18**

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City of  
**Aventura**  
Government Center  
19200 West Country Club Drive  
Aventura, Florida 33180



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Office of the City Manager

April 2017

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

RE: 2017/18 Charter School Fund Budget Message

Members of the City Commission:

In accordance with Article IV, Section 4.05 of the Charter of the City of Aventura, I hereby submit the proposed Budget for the Charter School Fund for the fiscal year beginning July 2017, for your review and consideration. This budget document represents the 15th year of operation of the Aventura City of Excellence School. Our goal in the development and preparation of a realistic balanced budget was to provide the funding levels to maintain the quality education services for our students.

### **Budget Format**

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

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

The 2017/18 school year represents the 15th year of operations of the school. Our past has shown that we can continue to operate a high performing school that provides a quality education for our students, within the school-based revenues. We have also been fortunate to have involved parents that participate in fund-raising activities for school improvements.

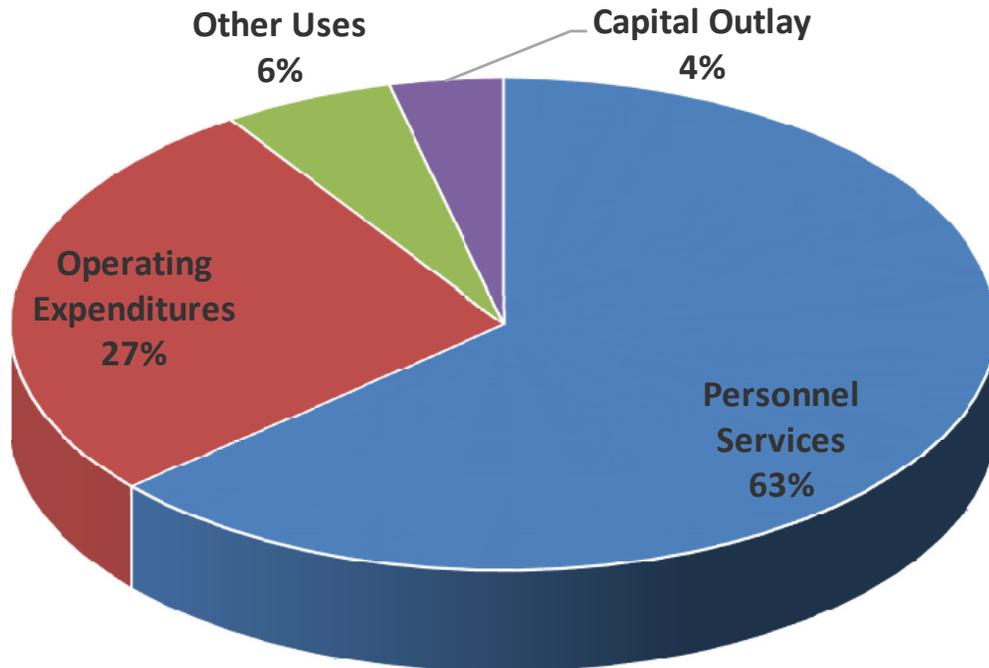
The overall budget increased by 2.3% or \$214,069, largely due to employee salary increases and technology equipment. The budget includes funding for lease payments to the Debt Service Fund to pay annual costs associated with the long term debt borrowed for the construction of the elementary school wing. Based on anticipated actions at the State level the FTE revenues are budgeted to increase by 1%.

The following items represents important highlights:

- Teacher salary increases reflect the new performance pay plan in accordance with Florida Statute 1012.22, rewarding teachers who are rated effective and highly effective.
- No additional employee positions are proposed.
- Funds have been budgeted to provide for interactive classroom lesson software, a pilot program for one-to-one computing to enhance instruction and technology expansions including new laptops, mobile learning computer labs, computer replacements and smartboards.

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

The total proposed budget for 2017/18, including all operating and capital outlay, is \$9,482,629. The majority of the budget is Personnel Services at \$6,028,394. Operating expenditures total \$2,567,235. Other Uses expenditures, which primarily represent lease payments to the Debt Service Fund to cover school construction debt payments and a contingency, account total \$534,000. Capital Outlay expenditures are \$353,000.

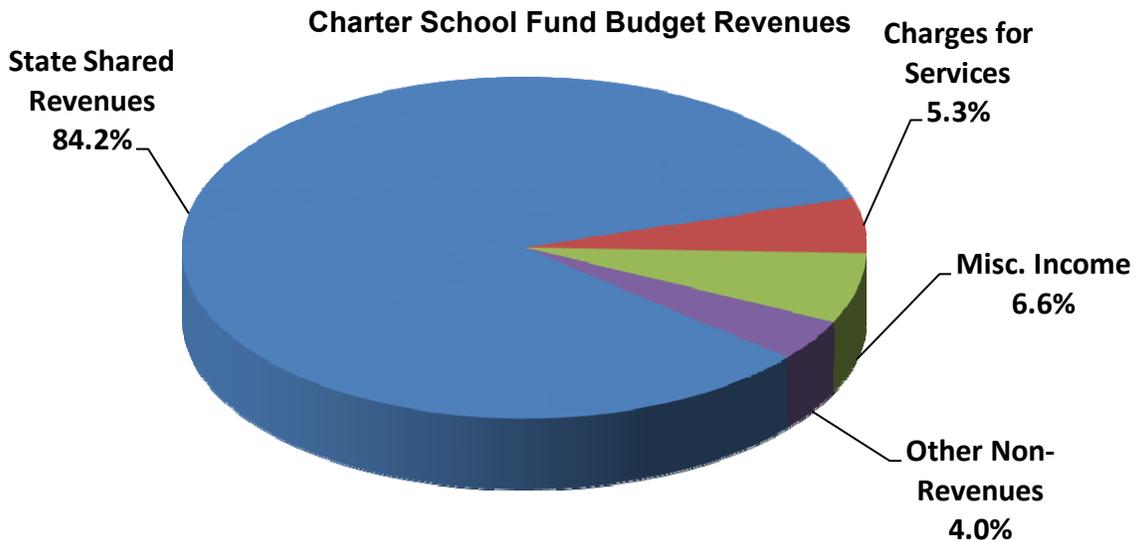


The following chart shows a comparison of the department's budgets for the past two years. Total costs increased by 2.3%.

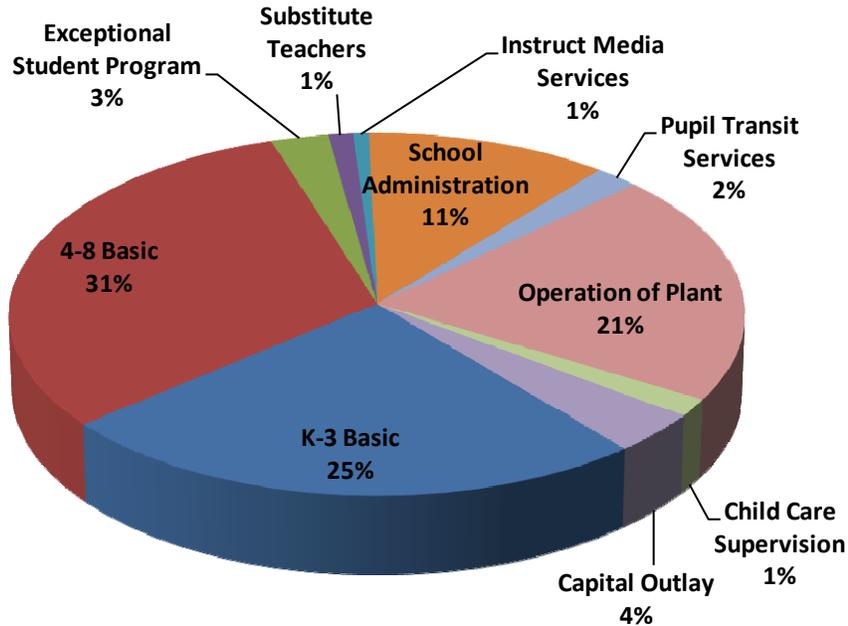
<b>Budget Category Summary</b>				
	2016/17	2017/18	Increase (Decrease)	% Change
<b>Revenues</b>				
State Shared Revenues	\$ 7,757,074	\$ 7,980,879	\$ 223,805	2.9%
Charges for Services	520,000	500,000	(20,000)	-3.8%
Misc. Income	613,000	623,000	10,000	1.6%
Other Non-Revenues	378,486	378,750	264	0.1%
<b>Total Revenues</b>	<b>\$9,268,560</b>	<b>\$ 9,482,629</b>	<b>\$ 214,069</b>	<b>2.3%</b>
<b>Expenditures</b>				
K-3 Basic	\$ 2,329,304	\$ 2,373,717	\$ 44,413	1.9%
4-8 Basic	2,865,157	2,951,999	86,842	3.0%
Exceptional Student Program	259,355	253,886	(5,469)	-2.1%
Substitute Teachers	107,428	108,824	1,396	1.3%
Instruct Media Services	70,637	72,892	2,255	3.2%
School Administration	1,056,846	1,069,770	12,924	1.2%
Pupil Transit Services	195,000	195,000	-	0.0%
Operation of Plant	1,934,833	1,953,541	18,708	1.0%
Child Care Supervision	157,000	150,000	(7,000)	-4.5%
Capital Outlay	293,000	353,000	60,000	20.5%
<b>Total Expenditures</b>	<b>\$ 9,268,560</b>	<b>\$ 9,482,629</b>	<b>\$ 214,069</b>	<b>2.3%</b>

### Charter School Fund

This fund is used to account for revenues and expenditures specifically earmarked for the City's Charter School. The fund accounts for operating and capital revenues, expenditures and capital outlay.



## Charter School Fund Budget Expenditures



The 2017/18 school year represents the 15th year of operations for ACES. This past year a great deal of time and effort was expended on professional development and curriculum alignment based on Florida’s State Standards, increasing parental involvement, integration of science, technology, engineering, arts and math (STEAM), intramural and competitive sport programs and identifying and working with at-risk students. This year we will maintain and expand all our present academic programs with a continued emphasis on professional development and implementation related to the Florida State Standards.

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

- Whole Child Approach - Emphasis will be placed on the “whole child” to ensure that academic rigor coexists with social responsibility.
- Character Education - Continue to implement ACES Word’s Count program that encourages our students, families and communities to work together as “upstanders.”
- 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 ACES 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 – Engage students through the use of computer labs, Smart Boards, interactive televisions, document readers, projectors in classrooms, instructional software and online programs. All students have the opportunity to participate in instructional programs featuring laptops, iPads and bring your own device. All devices have access to wireless connectivity. ACES will continue to implement a laptop classroom designed to increase achievement and engagement of at-risk readers

in grades six to eighth and will add one-to-one computing devices for all fifth grade students.

- 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 and Saturday Academy.
- Field Trips – Experience hands-on content, living history, ecological studies, guest authors and a variety of culturally rich opportunities through a combination of on campus and off campus field trips.
- School-Wide Events – Organize various events such as Career Day, Red Ribbon Week, Arbor Day, Peace Day and Field Day, A Million Men in the Making assembly for 5<sup>th</sup> – 8<sup>th</sup> grade boys and motivational female speakers for 5<sup>th</sup> – 8<sup>th</sup> grade girls.
- Career Awareness and Entrepreneurship – Register all eighth grade students in a comprehensive course that will allow them to begin career planning.
- School wide Science, Technology, Engineering, Arts and Math (STEAM) initiative fostering grade level specific STEAM projects.
- 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 team and a competitive volleyball team.
- 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.
- Transportation – Provide students living further than 2 miles from the school and no further than 3.5 miles bus service. Currently four buses provide transportation for approximately 400 students.
- Safe School Campus – Employ a full-time certified police officer to the school that serves as a School Resource Officer. Security measures include an upgraded camera system, panic alarms, window tinting, key card access, inside locks on doors and alarm system.

### **Revenues**

The revenues, available for allocation in the 2017/18 Fiscal Year, are anticipated to be \$9,482,629. This is an increase of \$214,069 or 2.3% compared to the prior year. The majority of the increase is associated with increased FTE funding from the State budget.

State Shared Revenues – The amount projected for Florida Education Finance Program revenues is \$7,171,479 and is based on \$7,031 per student after the deductions for the transportation reimbursement component. The revenues for next year have been budgeted to increase by 1% based on the anticipated actions taken by the State Legislature. School lunch

reimbursement revenues are estimated to be \$90,000. The transportation reimbursement amount is \$131,000 and is based on 400 students requiring bus service. Capital Outlay revenue is estimated to be \$485,000.

Charges for Services – The amount projected for Food Service Fees is \$185,000. After School Program includes revenues derived from fees charged for After School Child Care and is estimated to be \$315,000.

Miscellaneous Income – The total amount is \$623,000. This includes revenues from the Clear Channel agreement for proceeds from the billboard advertising, field trips/special programs, after school programs and fundraising activities. This is offset by specific expenditures in the budget.

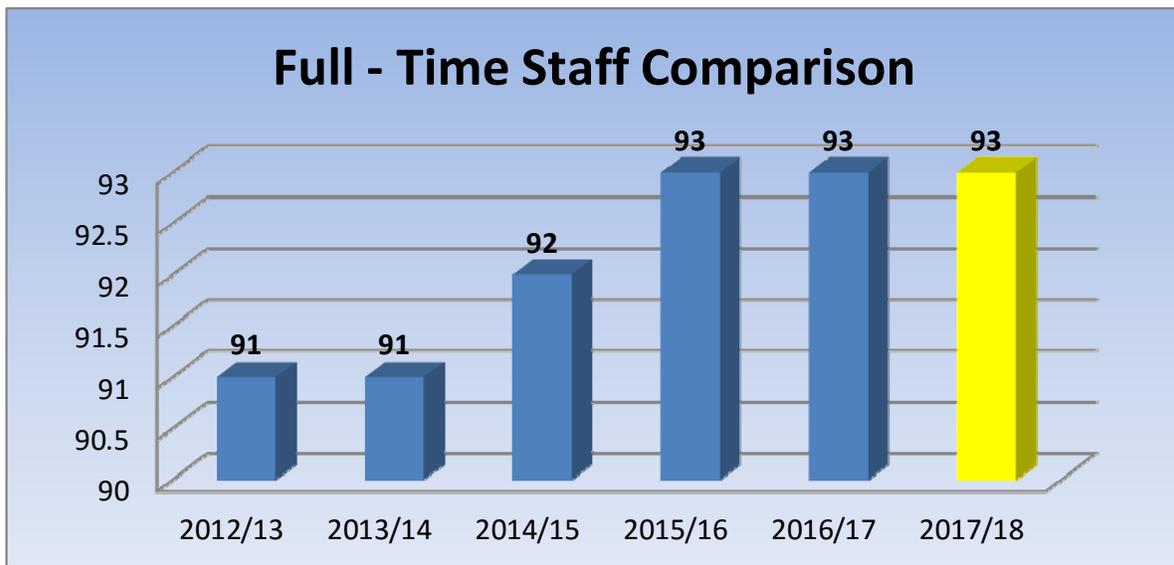
Other Non-Revenues – This represents a \$100,000 transfer from the General Fund for revenues from the City’s Intersection Safety Camera Program and anticipated fund balance amounts from the prior year’s budget.

**Expenditures**

The estimated 2017/18 expenditures contained within this budget total \$9,482,629 and are balanced with the projected revenues.

**Personnel Services**

Personnel Services are budgeted at \$6,028,394 or 63% of the budget. No new positions were added to the budget. Teacher salary increases reflect the performance pay plan instituted 2 years ago in accordance with Florida Statute 1012.22, rewarding teachers who are rated effective and highly effective. The total number of employees is 93 full-time and 9 part-time. Included in the full-time positions are 81 instructional staff members and a Computer Network/Technician. All employees except the Principal, 2 Assistant Principals and Janitor are under contract with CSUSA.



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

Function	Job Class	2016/17		2017/18	
		Full Time	Part Time	Full Time	Part Time
5101	Teacher	31.00	-	31.00	-
	Para-Professionals	-	7.00	-	7.00
	Reading Specialist	1.00		1.00	
	Instructional Counselor	1.00		1.00	
	Assistant Principal	1.00		1.00	
	Aide	1.00		1.00	
5102	Teacher	42.00	-	42.00	-
	Assistant Principal	1.00		1.00	
	Match Coach	1.00		1.00	
	Communications Specialist		1.00	-	1.00
5250	Teacher	2.00	-	2.00	-
	Dean of Student Services	1.00		1.00	
5901	Substitute Teacher	1.00	-	1.00	-
6200	Media Specialist	1.00	1.00	1.00	1.00
7300	Principal	1.00	-	1.00	-
	Dean	1.00		1.00	
	Business Manager	1.00	-	1.00	-
	Administrative Secretary	1.00	-	1.00	-
	Receptionist	2.00	-	2.00	-
	Registrar/Compliance	1.00		1.00	
	Computer Network/Tech	1.00		1.00	
7900	Janitor	1.00		1.00	
<b>Total</b>		<b>93.00</b>	<b>9.00</b>	<b>93.00</b>	<b>9.00</b>

### Operating Expenses

The expenditures for operating expenses are \$2,567,235 which represents 27% of the budget. This is \$12,473 more than the prior year largely due to increased costs. The major expenses are as follows:

- CSUSA education/administrative fee - \$306,000
- Food services - \$275,000
- Building maintenance contract - \$206,000
- Transportation services contract - \$195,000
- Textbooks - \$176,000
- Field Trips and School Events - \$162,000
- Other materials and supplies - \$152,500
- Electricity - \$130,000
- MDCSB Administrative Fee - \$144,743
- After school Programs - \$115,000

- Repairs and Maintenance - \$98,500

#### Other Uses

Other Uses expenditures total \$534,000 primarily represent lease payments to the Debt Service Fund to cover the elementary school wing construction debt payments. Other expenditures include a contingency account and costs associated with utilizing the Arts & Cultural Center.

#### Capital Outlay

A total of \$353,000 has been budgeted to provide for technology enhancements including new laptops, mobile learning computer labs, computer replacements and smartboards.

#### **Summary**

I am pleased to submit the detailed budget contained herein. The budget document and its related funding levels represent the City's continued commitment to providing a school of excellence for our community.

The budget contains funding levels to address the following key objectives:

- Hiring and retaining administrators and teachers who are well prepared for creating life-long learners in their students as well as acting as role models in their own quest for knowledge on the latest "best practices" in educational research to enhance their teaching abilities.
- Putting into place a strong accountability system that will hold everyone at ACES responsible for maximizing learning opportunities.
- Creating a school climate that enables students and teachers to feel they are cared for, respected, and contributing members of ACES.
- A low staff-pupil ratio in order to enhance the development of the individual strengths of each student.
- Continuing to use data to evaluate the efficacy of instructional programs.
- Developing a strong parent-teacher relationship.
- Maximizing the use of technology embedded in the classroom instruction through the implementation of increased wireless network capabilities, a bring your own device program, mobile labs, classroom labs, interactive televisions, iPad carts and a pilot program for one-to-one computing to enhance instruction.

The preparation and formulation of this document could not have been accomplished without the assistance and dedicated efforts of the School's Administration. All questions relating to the budget should be referred to my attention.

Respectfully submitted,



Eric M. Soroka  
City Manager

# BUDGET PROCESS

## **Budget Preparation/Development**

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

## **Budget Adoption**

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

## **Budget Control/Monitoring**

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

The Budget establishes a limitation on expenditures by department total. Said limitation requires that the total sum allocated to the Charter School department for operating and capital expenses may not be increased or decreased without specific authorization by a duly-enacted Ordinance affecting such amendment or transfer. Therefore, the City Manager may authorize transfers from

one individual line item account to another, so long as the line item accounts are within the same department and fund.

The "Personnel Allocation Summary" enumerates all authorized budgeted positions. However, the City Manager may amend said authorized budgeted positions in order to address the operating needs of the department so long as sufficient budgeted funds are available. The budget is monitored on a monthly basis to track variances between actual and budgeted amounts. Significant variances are investigated and monitored for corrective action. Quarterly review meetings are held with the Principal and City Manager. Encumbrances do not constitute expenditures or liabilities in the current year, but instead are defined as commitments related to unperformed contracts for goods or services, which are only reported in governmental funds.

### **Budget Amendment**

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

### **Basis of Accounting**

Basis of Accounting refers to the time period when revenues and expenditures are recognized in the accounts and reported on the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The accrual basis of accounting is followed for the proprietary fund types. The modified accrual basis of accounting is followed in the governmental fund types and the expendable trust funds type. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, that is, when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. Expenditures are generally recognized under the modified accrual accounting when the related fund liability is incurred. Exceptions to the general rule are principal and interest on general long-term debt which is recognized when due.

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

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

## **BUDGET DEVELOPMENT GUIDELINES**

### **Financial Policies**

The Charter School's financial policies, compiled below, set forth the basic framework for the overall fiscal management of the school. Operating independently of changing circumstances

and conditions, these policies assist the decision-making process of the City Manager and School's Administration. These policies provide guidelines for evaluating both current activities and proposals for future programs.

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

### **Operating Budget Policies**

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

### **Capital Budget Policies**

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

### **Revenue Policies**

1. The School will attempt to maintain a diversified and stable revenue system as a shelter from short-run fluctuations in any single revenue source.
2. The School will attempt to obtain new revenue sources as a way of ensuring a balanced budget.

3. The School will review fees/charges annually and will design or modify revenue systems to include provisions that automatically allow charges to grow at a rate that keeps pace with the cost of providing the service.

**Cash Management/Investment Policies**

1. The School will deposit all funds received by 2:00 PM the next day.
2. Investment of School funds will emphasize safety of capital; liquidity of funds and investment income.
3. The School will collect revenues aggressively, including any past due amounts owed.

**Reserve Policies**

1. The School will maintain a fund balance of at least \$75,000.

**Accounting, Auditing, and Financial Reporting Policies**

1. An independent audit will be performed annually.
2. The Charter School will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).

## **AVENTURA CITY OF EXCELLENCE SCHOOL VISION STATEMENT**

To join with our community to become the premier charter school in the nation where academic excellence coexists with the promotion of social responsibility grounded in an atmosphere of human dignity.

## **AVENTURA CITY OF EXCELLENCE SCHOOL PHILOSOPHY AND ESSENTIAL ELEMENTS**

The Aventura City of Excellence School staff believes that we have a responsibility to create a school climate that enables every individual to feel cared for, respected and to act as contributing members of the school culture. All students can learn and will be encouraged to strive for academic excellence and personal growth that will enable them to be productive and active members of society. In the practical application of this philosophy, opportunities shall be provided to:

1. Develop in each student and professional staff member a sense of self-worth and a positive self-concept
2. Imbue such character traits as honesty, integrity, compassion, respect, cooperation, humility, happiness and responsibility toward each other, our community and our world
3. Develop in each student an understanding of and responsibility for making positive personal and social choices
4. Improve upon the quality of instruction and curriculum by increasing the effectiveness of teachers and their teaching through ongoing professional development
5. Provide each student with experiences to develop an awareness of good health habits and attitudes for living by encouraging each student to perceive learning as a life-long continuing process from pre-school through adulthood
6. Encourage, through educational reporting, city and district officials, the citizens of Aventura, and the professional staff to support quality education in the school
7. Use assessment data to identify and track student achievement and learning goals
8. Develop school programs based on "best practices" to promote learning gains
9. Develop strong parent-teacher-student relationships
10. Provide a strong accountability system that holds everyone 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**

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

Classroom teachers utilize technology daily to reinforce instruction and offer opportunities for independent practice. ACES students have access to a multitude of online resources and individualized instructional programs at home and at school. Students in kindergarten through fifth grade utilize the ACES computer lab on a regular basis. 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 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. Teachers utilize mobile iPad and laptop labs regularly in the classroom. Wireless internet access is available throughout the campus. Students also participate in a “bring your own device program.”

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

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

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

At-risk readers are targeted through a variety of intervention courses and strategies. ACES Literacy Team teaches at-risk-readers in Kindergarten through eighth grade in small group settings. This supplemental reading program provides intensive instruction using research based programs such as Wonders, 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.

ACES is focused on meeting the needs of all students. To this end, ACES offers a variety of extended school day programs. These programs target 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 one - three 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 grades 4, and 5 have an opportunity to enroll in a gifted language arts/reading course and a gifted math course. Eligible students in middle school have an opportunity to enroll in gifted courses in English Language Arts.

ACES science specialist works with all students' grades kindergarten through fourth 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 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. ACES students are exposed to eco-literacy through participation in our outdoor garden project.

ACES modern language program places emphasis on four basic components of language acquisition (e.g., listening, speaking, reading and writing). Students build an understanding of the relationship between perspectives and products of various cultures. Middle school students 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.

ACES middle school program offers academic rigor in conjunction with an extraordinary selection of extracurricular activities and elective programs. ACES students have the opportunity to enroll in high school honors level Spanish, physical science, biology, algebra and geometry and to select one of eight elective courses. Elective courses include Horticulture, Television Production, Modern Dance, Art, Ceramics, Keyboarding, Team Sports and Drama. All middle school students are invited to participate in after school teams including volleyball and basketball. ACES also participates in the Independent Athletic League and offers competitive boys and girls basketball and competitive boys and girls soccer, competitive girls volleyball and boys flag football. These programs are funded through the school budget and offered at no cost to students.

Elementary school students also enjoy a variety of special subject classes daily. These programs include art, physical education, technology, media, Spanish and music. Each Friday Elementary students participate in a club. Clubs vary from year to year based on student interest. Currently ACES is offering the following clubs; Student Police Academy, Baton, Board Games, Disco Dance, Military and Drill Marching, Time Travel, Scrapbooking, Table Tennis, Contemporary Dance, Middle Eastern Dance, Readers Theater, Origami, Yoga, Kickball, Soccer, Basketball and Healthy Eating/Gardening.

## PERFORMANCE CRITERIA

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

**2011/12 Actual: A**

**2012/13 Actual: A**

**2013/14 Actual: A**

**2014/15 Actual: A**

**2015/16 Actual: A**

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

**2011/12 Actual: 100%**

**2012/13 Actual: 100%**

**2013/14 Actual: 100%**

**2014/15 Actual: 100%**  
**2015/16 Actual: 100%**

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

**2011/12 Actual: 100%**  
**2012/13 Actual: 100%**  
**2013/14 Actual: 100%**  
**2014/15 Actual: 100%**  
**2015/16 Actual: 100%**

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

**2011/12 Actual: 98%**  
**2012/13 Actual: 98%**  
**2013/14 Actual: 98%**  
**2014/15 Actual: 98%**  
**2015/16 Actual: 98%**

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

**2011/12 Actual: 99%**  
**2012/13 Actual: 99%**  
**2013/14 Actual: 99%**  
**2014/15 Actual: 99%**  
**2015/16 Actual: 99%**

6) **Indicator:** The audits required by State Law and the Charter shall indicate that the financial statements are presented fairly and that tests of compliance with laws and regulations and consideration of the internal control over financial reporting disclose no instances of non-compliance, nor any material weaknesses.

**2011/12 Actual: All in compliance**  
**2012/13 Actual: All in compliance**  
**2013/14 Actual: All in compliance**  
**2014/15 Actual: All in compliance**  
**2015/16 Actual: All in compliance**

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

**2011/12 Actual: All in compliance**  
**2012/13 Actual: All in compliance**  
**2013/14 Actual: All in compliance**  
**2014/15 Actual: All in compliance**  
**2015/16 Actual: All in compliance**

8) **Indicator:** 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).

**2014/15 Actual: 86%**  
**2015/16 Actual: 82%**

9) **Indicator:** 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 Florida Standards Assessment (FSA).

**2014/15 Actual: 89%**

**2015/16 Actual: 88%**

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

**2011/12 Actual: 81%**

**2012/13 Actual: 85%**

**2013/14 Actual: 78%**

**2014/15 Actual: 88%**

**2015/16 Actual: 86%**

**CITY OF AVENTURA**  
**CHARTER SCHOOL FUND 190**  
**BUDGET CATEGORY SUMMARY**  
**2017/18 (July 1 - June 30)**  
**FUND DESCRIPTION**

CATEGORY	2015/16 ACTUAL	2016/17 APPROVED BUDGET	2016/17 HALF YEAR ACTUAL	2017/18 CITY MANAGER PROPOSAL
<b>REVENUE PROJECTIONS</b>				
State Shared Revenues	\$ 7,805,054	\$ 7,757,074	\$ 3,753,515	\$ 7,980,879
Charges for Services	494,477	520,000	234,165	500,000
Misc. Income	526,875	613,000	245,587	623,000
Other Non-Revenues	100,000	378,486	328,486	378,750
<b>Total Revenues</b>	<b>\$ 8,926,406</b>	<b>\$ 9,268,560</b>	<b>\$ 4,561,753</b>	<b>\$ 9,482,629</b>
<b>EXPENDITURES</b>				
K-3 Basic	\$ 2,159,337	\$ 2,329,304	\$ 987,609	\$ 2,373,717
4-8 Basic	2,827,518	2,865,157	1,175,247	2,951,999
Exceptional Student Program	230,203	259,355	104,204	253,886
Substitute Teachers	160,732	107,428	118,527	108,824
Instruct Media Services	57,858	70,637	34,387	72,892
School Administration	1,073,297	1,056,846	500,856	1,069,770
Pupil Transit Services	193,400	195,000	96,700	195,000
Operation of Plant	1,753,396	1,934,833	905,092	1,953,541
Child Care Supervision	121,467	157,000	61,061	150,000
Capital Outlay	243,869	293,000	214,412	353,000
<b>Total Expenditures</b>	<b>\$ 8,821,077</b>	<b>\$ 9,268,560</b>	<b>\$ 4,198,095</b>	<b>\$ 9,482,629</b>
Revenues over(under) Expenditures	\$ 105,329	\$ -	\$ 363,658	\$ -

# CITY OF AVENTURA

## CHARTER SCHOOL

2017/18

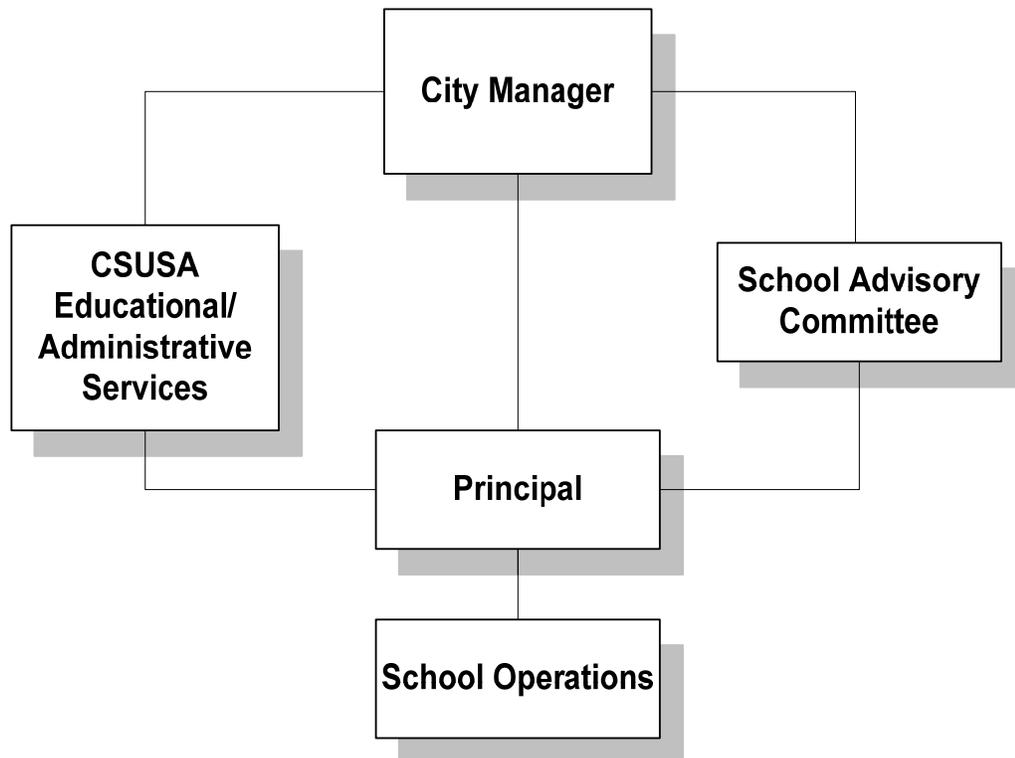
### DEPARTMENT DESCRIPTION

This department is responsible for the organization, operation and management of the City's charter School. By focusing on low student teacher ratios, high academic standards and parental participation, the school provides a first class learning environment for the City's children. The school operations are provided in conjunction with a service contract with Charter Schools USA.

CATEGORY RECAP	2015/16 ACTUAL	2016/17 APPROVED BUDGET	2016/17 HALF YEAR ACTUAL	2017/18 CITY MANAGER PROPOSAL
<b>Personnel Services</b>	\$ 5,737,325	\$ 5,886,798	\$ 2,545,086	\$ 6,028,394
<b>Operating Expenditures</b>	2,369,173	2,554,762	1,206,077	2,567,235
<b>Other Uses</b>	470,710	534,000	232,520	534,000
<b>Capital Outlay</b>	243,869	293,000	214,412	353,000
<b>Total</b>	<b>\$ 8,821,077</b>	<b>\$ 9,268,560</b>	<b>\$ 4,198,095</b>	<b>\$ 9,482,629</b>

## Charter School Department

### Organization Chart



**CITY OF AVENTURA**

**CHARTER SCHOOL FUND 190**

**REVENUE PROJECTIONS**

2017/18

ACCOUNT #	SCHOOL REVENUE CODE	DESCRIPTION	2015/16 ACTUAL	2016/17 APPROVED BUDGET	2016/17 HALF YEAR ACTUAL	2017/18 CITY MANAGER PROPOSAL
<b><u>State Shared Revenues:</u></b>						
3359050	3261	School Lunch Reimbursement	\$ 100,387	\$ 81,000	\$ 33,030	\$ 90,000
3359100	3310	Florida Education Finance Program	6,979,874	6,949,674	3,480,727	7,171,479
3359201	3361	A+ Revenues	97,516	98,400	-	98,400
3359301		Best & Brightest	66,053	-	-	-
3359701		E- Rate Program	12,449	5,000	-	5,000
3359800	3354	Transportation	124,932	138,000	64,212	131,000
3359910	3391	Capital Outlay	423,843	485,000	175,546	485,000
	Subtotal		<u>\$ 7,805,054</u>	<u>\$ 7,757,074</u>	<u>\$ 3,753,515</u>	<u>\$ 7,980,879</u>
<b><u>Charges for Services:</u></b>						
3478050	3450	Food Service Fees	\$ 172,298	\$ 235,000	\$ 80,640	\$ 185,000
3479050	3473	After School Programs	322,179	285,000	153,525	315,000
	Subtotal		<u>\$ 494,477</u>	<u>\$ 520,000</u>	<u>\$ 234,165</u>	<u>\$ 500,000</u>
<b><u>Misc. Income:</u></b>						
3611000	3431	Interest Earnings	\$ 17,494	\$ 9,000	\$ 2,697	\$ 9,000
3661900	3495	Misc. Revenues	134,426	230,000	89,407	230,000
3661910	3495	Sport Program Fundraising	9,942	9,000	3,360	9,000
3661955	3467	Field Trips/Special Programs	167,743	175,000	53,947	175,000
3665000	3469	Other Private Source Revenue	197,270	190,000	96,176	200,000
	Subtotal		<u>\$ 526,875</u>	<u>\$ 613,000</u>	<u>\$ 245,587</u>	<u>\$ 623,000</u>
<b><u>Other Non-Revenues:</u></b>						
3811039	3610	Transfers In	\$ 100,000	\$ 100,000	\$ 50,000	\$ 100,000
3999000	3489	Beginning Surplus	-	278,486	278,486	278,750
	Subtotal		<u>\$ 100,000</u>	<u>\$ 378,486</u>	<u>\$ 328,486</u>	<u>\$ 378,750</u>
<b>Total Revenues</b>			<b>\$ 8,926,406</b>	<b>\$ 9,268,560</b>	<b>\$ 4,561,753</b>	<b>\$ 9,482,629</b>

**BUDGETARY ACCOUNT SUMMARY**  
**190-6001-569**  
**K-3 Basic 5101**

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2015/16 ACTUAL	2016/17 APPROVED BUDGET	2016/17 HALF YEAR ACTUAL	2017/18 CITY MANAGER PROPOSAL
<b>Personnel Services</b>						
1220	120	Teacher	\$ 1,487,390	\$ 1,487,494	\$ 641,341	\$ 1,512,873
1230	130	Other Certified Instruction Reading Specialist Instructional Counselor Assistant Principal	137,990	185,968	96,164	190,913
1250	150	Kindergarten Aides (P/T) 7 Admin. Asst.	99,291	100,263	30,762	103,393
1502	291	Bonuses	13,500	48,000	5,291	48,000
1503	291	Stipends	16,050	32,350	-	34,558
2101	221	Social Security- matching	128,210	135,690	55,485	138,249
2201	211	Pension	12,158	12,804	5,778	13,055
2301	231	Health, Life & Disability Insurance	137,102	159,085	67,715	159,169
2302	232	Dental Insurance	17,585	20,752	7,793	20,752
2401	241	Workers' Compensation	26,696	23,058	13,406	28,915
2501	250	Unemployment Compensation	3,314	5,000	748	5,000
		subtotal	\$ 2,079,286	\$ 2,210,464	\$ 924,483	\$ 2,254,877
<b>Operating Expenditures/Expenses</b>						
4001	330	Travel/Conferences/Training	\$ 894	\$ 4,000	\$ 4,263	\$ 4,000
4101		Cell Phone	840	840	420	840
5290	590	Other Mat'l & Supply	33,483	38,000	20,105	38,000
5299	790	Miscellaneous Expense	1,871	4,500	-	4,500
5410	521	Memberships/Dues/Subscription	260	1,500	1,194	1,500
5411	520	Textbooks	42,703	70,000	37,144	70,000
		subtotal	\$ 80,051	\$ 118,840	\$ 63,126	\$ 118,840
<b>Total Function 5101</b>			<b>\$ 2,159,337</b>	<b>\$ 2,329,304</b>	<b>\$ 987,609</b>	<b>\$ 2,373,717</b>

**CITY OF AVENTURA**  
**CHARTER SCHOOL**  
**2017/18**  
**BUDGETARY ACCOUNT SUMMARY**  
**190-6002-569**  
**4-8 Basic 5102**

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2015/16 ACTUAL	2016/17 APPROVED BUDGET	2016/17 HALF YEAR ACTUAL	2017/18 CITY MANAGER PROPOSAL
<b><u>Personnel Services</u></b>						
1220	120	Teacher	\$ 2,058,030	\$ 1,963,069	\$ 853,277	\$ 2,054,494
1230	130	Other Certified Instruction Assistant Principal	90,110	147,976	46,146	92,995
1250	150	Comm Spec/Instructional Asst.	20,790	16,380	3,666	27,040
1502	291	Bonuses	17,500	60,000	6,124	60,000
1503	291	Stipends	71,089	62,500	13,256	91,868
2101	221	Social Security- matching	164,010	162,748	66,285	166,351
2201	211	Pension	18,698	15,956	8,127	16,309
2301	231	Health, Life & Disability Insurance	143,766	173,440	62,978	173,558
2302	232	Dental Insurance	17,411	26,752	6,796	26,752
2401	241	Workers' Compensation	31,529	27,657	16,940	34,792
2501	250	Unemployment Compensation	3,531	5,000	504	5,000
		subtotal	\$ 2,636,464	\$ 2,661,478	\$ 1,084,099	\$ 2,749,159
<b><u>Operating Expenditures/Expenses</u></b>						
4001	330	Travel/Conferences/Training	\$ 12,120	\$ 6,000	\$ 7,948	\$ 6,000
4101		Cell Phone	840	840	420	840
5290	590	Other Mat'l & Supply	59,219	68,000	34,092	68,000
5299	790	Miscellaneous Expense	744	3,000	-	3,000
5410	521	Memberships/Dues/Subscription	-	839	-	-
5411	520	Textbooks	101,609	103,000	40,955	103,000
5901	791	Athletic Activities	16,522	22,000	7,733	22,000
		subtotal	\$ 191,054	\$ 203,679	\$ 91,148	\$ 202,840
<b>Total Function 5102</b>			<b>\$ 2,827,518</b>	<b>\$ 2,865,157</b>	<b>\$ 1,175,247</b>	<b>\$ 2,951,999</b>

**CITY OF AVENTURA**  
**CHARTER SCHOOL**  
**2017/18**  
**BUDGETARY ACCOUNT SUMMARY**  
**190-6003-569**  
**Exceptional Student Program 5250**

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2015/16 ACTUAL	2016/17 APPROVED BUDGET	2016/17 HALF YEAR ACTUAL	2017/18 CITY MANAGER PROPOSAL
<b>Personnel Services</b>						
1220	120	Teacher	\$ 91,184	\$ 98,765	\$ 59,320	\$ 91,424
1230	130	Other Certified Instruction				
		Dean of Student Services	63,263	64,165	5,001	66,091
1502	291	Bonuses	1,000	5,000	-	5,000
2101	221	Social Security- matching	11,712	12,464	4,771	12,050
2201	211	Pension	159	1,222	67	1,181
2301	231	Health, Life & Disability Insurance	9,326	13,321	1,160	13,308
2302	232	Dental Insurance	677	1,800	443	1,800
2401	241	Workers' Compensation	2,103	2,118	1,126	2,520
2501	250	Unemployment Compensation	197	-	-	-
		subtotal	\$ 179,621	\$ 198,855	\$ 71,888	\$ 193,374
<b>Operating Expenditures/Expenses</b>						
3190	310	Prof & Tech Services-SPED	\$ 46,199	\$ 51,000	\$ 29,938	\$ 51,000
4001	330	Travel/Conferences/Training	-	1,012	-	1,012
5290	590	Other Mat'l & Supply	3,644	6,000	2,348	6,000
5299	790	Miscellaneous Expense	739	1,500	30	1,500
5410	521	Memberships/Dues/Subscription	-	988	-	1,000
		subtotal	\$ 50,582	\$ 60,500	\$ 32,316	\$ 60,512
<b>Total Function 5250</b>			<b>\$ 230,203</b>	<b>\$ 259,355</b>	<b>\$ 104,204</b>	<b>\$ 253,886</b>

**CITY OF AVENTURA**  
**CHARTER SCHOOL**  
**2017/18**  
**BUDGETARY ACCOUNT SUMMARY**  
**190-6004-569**  
**Substitute Teachers 5901**

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2015/16 ACTUAL	2016/17 APPROVED BUDGET	2016/17 HALF YEAR ACTUAL	2017/18 CITY MANAGER PROPOSAL
<b>Personnel Services</b>						
1220	120	Pool Sub	\$ 30,678	\$ 28,982	\$ 11,977	\$ 30,042
1225	140	Teacher - P/T	105,549	65,000	86,192	65,000
1502	291	Bonuses	500	500	-	500
2101	221	Social Security- matching	10,295	5,736	7,464	5,817
2201	211	Pension	-	217	-	225
2301	231	Health, Life & Disability Insurance	10,330	4,418	10,217	4,423
2302	232	Dental Insurance	1,572	600	764	600
2401	241	Workers' Compensation	918	975	1,093	1,217
2501	250	Unemployment Compensation	890	1,000	820	1,000
<b>Total Function 5901</b>			<b>\$ 160,732</b>	<b>\$ 107,428</b>	<b>\$ 118,527</b>	<b>\$ 108,824</b>

**CITY OF AVENTURA**  
**CHARTER SCHOOL**  
**2017/18**  
**BUDGETARY ACCOUNT SUMMARY**  
**190-6005-569**  
**Instruct Media Services 6200**

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2015/16 ACTUAL	2016/17 APPROVED BUDGET	2016/17 HALF YEAR ACTUAL	2017/18 CITY MANAGER PROPOSAL
<b>Personnel Services</b>						
1230	130	Media Specialist	\$ 48,018	\$ 54,905	\$ 25,922	\$ 56,803
1502	291	Bonuses	500	2,500	-	2,500
2101	221	Social Security- matching	2,894	4,200	1,683	4,345
2201	211	Pension	-	341	-	355
2301	231	Health, Life & Disability Insurance	3,862	4,377	3,453	4,380
2302	232	Dental Insurance	526	600	316	600
2401	241	Workers' Compensation	715	714	382	909
2501	250	Unemployment Compensation	144	-	43	-
		subtotal	\$ 56,659	\$ 67,637	\$ 31,799	\$ 69,892
<b>Operating Expenditures/Expenses</b>						
5411	520	Textbooks	\$ 1,199	\$ 3,000	\$ 2,588	\$ 3,000
		subtotal	\$ 1,199	\$ 3,000	\$ 2,588	\$ 3,000
<b>Total Function 6200</b>			<b>\$ 57,858</b>	<b>\$ 70,637</b>	<b>\$ 34,387</b>	<b>\$ 72,892</b>

**CITY OF AVENTURA**  
**CHARTER SCHOOL**  
**2017/18**  
**BUDGETARY ACCOUNT SUMMARY**  
**190-6006-569**  
**School Administration 7300**

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2015/16 ACTUAL	2016/17 APPROVED BUDGET	2016/17 HALF YEAR ACTUAL	2017/18 CITY MANAGER PROPOSAL
<b>Personnel Services</b>						
1211	110	Administrators Dean Principal	\$ 220,162	\$ 212,623	\$ 145,639	\$ 215,919
1260	160	Other Support Personnel 2 Receptionist Administrative Secretary Registrar/Compliance/ESE Business Manager Network/Comp Tech	262,264	264,868	98,213	267,807
1502	291	Bonuses	500	6,500	-	6,500
2101	221	Social Security- matching	33,464	36,528	16,069	37,005
2201	211	Pension	22,774	24,633	11,398	25,296
2301	231	Health, Life & Disability Insurance	31,470	41,787	15,019	41,803
2302	232	Dental Insurance	3,217	4,700	1,334	4,700
2401	241	Workers' Compensation	7,067	6,207	6,907	7,740
2501	251	Unemployment Compensation	565	2,000	94	2,000
subtotal			\$ 581,483	\$ 599,846	\$ 294,673	\$ 608,770
<b>Operating Expenditures/Expenses</b>						
3114		After School Programs	\$ 138,079	\$ 98,000	\$ 66,237	\$ 115,000
4001	330	Travel/Conferences/Training	11,649	10,000	7,643	10,000
4041	201	Automobile Allowance	5,400	5,400	2,700	5,400
4101		Telephone	600	600	300	600
4855	790	Field Trips/School Events	184,591	162,000	47,253	162,000
4856		Special Events	127,836	153,000	69,854	140,000
5290	590	Other Mat'l & Supply	22,076	25,000	9,717	25,000
5410	521	Memberships/Dues/Subscription	1,583	3,000	2,479	3,000
subtotal			\$ 491,814	\$ 457,000	\$ 206,183	\$ 461,000
<b>Total Function 7300</b>			<b>\$ 1,073,297</b>	<b>\$ 1,056,846</b>	<b>\$ 500,856</b>	<b>\$ 1,069,770</b>

**CITY OF AVENTURA**  
**CHARTER SCHOOL**  
**2017/18**  
**BUDGETARY ACCOUNT SUMMARY**  
**190-6006-569**  
**Pupil Transit Services 7800**

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2015/16 ACTUAL	2016/17 APPROVED BUDGET	2016/17 HALF YEAR ACTUAL	2017/18 CITY MANAGER PROPOSAL
<b><u>Operating Expenditures/Expenses</u></b>						
3190	310	Prof & Tech Services	\$ 193,400	\$ 195,000	\$ 96,700	\$ 195,000
<b>Total Function 7800</b>			<b>\$ 193,400</b>	<b>\$ 195,000</b>	<b>\$ 96,700</b>	<b>\$ 195,000</b>

**CITY OF AVENTURA**  
**CHARTER SCHOOL**  
**2017/18**  
**BUDGETARY ACCOUNT SUMMARY**  
**190-6008-569**  
**Operation of Plant 7900**

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2015/16 ACTUAL	2016/17 APPROVED BUDGET	2016/17 HALF YEAR ACTUAL	2017/18 CITY MANAGER PROPOSAL
<b>Personnel Services</b>						
1260	160	Other Support Personnel Janitor	\$ 33,717	\$ 32,427	\$ 15,488	\$ 34,403
2101	221	Social Security- matching	2,524	2,481	1,192	2,632
2201	211	Pension	4,384	4,540	2,168	4,816
2301	231	Health, Life & Disability Insurance	922	142	-	647
2302	232	Dental Insurance	-	500	-	-
2401	241	Workers' Compensation	1,533	1,000	769	1,000
subtotal			\$ 43,080	\$ 41,090	\$ 19,617	\$ 43,498
<b>Operating Expenditures/Expenses</b>						
3148	312	Planning/Management Fee CSUSA	\$ 279,756	\$ 300,000	\$ 150,000	\$ 306,000
3149		MDCSB Administrative Fee	141,446	144,743	69,981	144,743
3201	312	Accounting & Auditing Fees	12,700	11,000	10,500	11,300
3431	310	Contract-Food Services	278,869	275,000	123,545	275,000
4101	370	Communications	77,238	70,000	37,040	75,000
4301	430	Electricity	126,402	140,000	63,063	130,000
4320	380	Pub Ut Svc Othr Energy Sv	25,935	24,000	17,899	24,000
4440	360	Office Equip - Leasing Expense	38,034	28,000	21,687	38,000
4501	320	Insurance & Bond Premium	9,792	35,000	1,087	35,000
4620	350	Contract- Building Maintenance	154,303	197,000	78,830	197,000
4635	350	Repairs & Maintenance	63,192	90,000	74,510	90,000
5120		Computer Supplies/Software	25,449	35,000	4,475	40,000
5290	590	Other Mat'l & Supply	6,490	10,000	338	10,000
subtotal			\$ 1,239,606	\$ 1,359,743	\$ 652,955	\$ 1,376,043
<b>Other Uses</b>						
5901	790	Contingency	\$ 24,491	\$ 85,000	\$ 10,172	\$ 85,000
5905	790	AACC Expenses	2,219	5,000	348	5,000
9129	921	Lease Payments to City Debt Service Fund	444,000	444,000	222,000	444,000
subtotal			\$ 470,710	\$ 534,000	\$ 232,520	\$ 534,000
<b>Total Function 7900</b>			<b>\$ 1,753,396</b>	<b>\$ 1,934,833</b>	<b>\$ 905,092</b>	<b>\$ 1,953,541</b>

**CITY OF AVENTURA**  
**CHARTER SCHOOL**  
**2017/18**  
**BUDGETARY ACCOUNT SUMMARY**  
**190-6009-569**  
**Child Care Supervision 9102**

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2015/16 ACTUAL	2016/17 APPROVED BUDGET	2016/17 HALF YEAR ACTUAL	2017/18 CITY MANAGER PROPOSAL
<b><u>Operating Expenditures/Expenses</u></b>						
3113	310	Contract-Recreation Programs	\$ 88,770	\$ 120,000	\$ 44,241	\$ 114,000
3201	312	Accounting & Auditing Fees	1,000	1,000	500	-
4301	430	Electricity	10,000	10,000	5,000	10,000
4501	320	Insurance & Bond Premium	3,000	3,000	1,500	3,000
4620	350	Contract- Building Maintenance	8,816	9,000	4,500	9,000
4635	350	Repairs & Maintenance	8,500	8,500	4,250	8,500
5290	590	Other Mat'l & Supply	1,381	5,500	1,070	5,500
		subtotal	\$ 121,467	\$ 157,000	\$ 61,061	\$ 150,000
<b>Total Function 9102</b>			<b>\$ 121,467</b>	<b>\$ 157,000</b>	<b>\$ 61,061</b>	<b>\$ 150,000</b>

**CITY OF AVENTURA**  
**CHARTER SCHOOL**  
**2017/18**  
**BUDGETARY ACCOUNT SUMMARY**  
**190-6010-569**  
**Capital Outlay 7400**

ACCOUNT #	SCHOOL OBJECT CODE	DESCRIPTION	2015/16 ACTUAL	2016/17 APPROVED BUDGET	2016/17 HALF YEAR ACTUAL	2017/18 CITY MANAGER PROPOSAL
<b>Capital Outlay</b>						
6401	692	Computer Equipment >5000	\$ 75,442	\$ 65,500	\$ 49,721	\$ 102,000
6402	643	Computer Equipment <5000	132,912	227,500	152,728	237,000
6410	640	Furniture, Fixture & Equipment	35,515	-	11,963	14,000
<b>Total Function 7400</b>			<b>\$ 243,869</b>	<b>\$ 293,000</b>	<b>\$ 214,412</b>	<b>\$ 353,000</b>

Replace Network Switches and Routers	\$ 45,000
Phone System Upgrade	5,000
Replace AV Equipment and/or Smartboards	52,000
Subtotal	<u>\$ 102,000</u>

Replace 115 Laptops/Computers	\$ 115,000
Add 30 New Laptops	30,000
150 Tablet Computers	63,000
Replace Security Cameras	5,000
Mobile Learning Computer Labs	24,000
Subtotal	<u>\$ 237,000</u>

Classroom Desk Replacements	<u>\$ 14,000</u>
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ORDINANCE NO. 2017-\_\_

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 2017/18(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 2017/2018 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, 2016 shall lapse at that time; and all capital outlay encumbrances and capital outlay expenditures not spent during the fiscal year may be re-appropriated in the 2017/2018 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.

