

Budget Summary

	2019-20 Actual	2020-21 Proj. Final	2021-22 Proj. Original
Total Revenue	\$ 5,846,952	\$ 6,579,169	\$ 6,382,055
Total Expenses	(6,187,546)	(6,701,680)	(6,725,788)
Surplus/(Deficit)	\$ (340,594)	\$ (122,511)	\$ (343,733)
Enrollment Blend	600.00	596.35	598.17
State Foundation Allowance	\$ 7,936	\$ 8,111	\$ 8,211
Projected Fund Balance	1,054,103	931,592	587,859
<i>Fund Balance as % of Unrestricted State Aid Revenue</i>	22%	19%	12%

2021-22 Projected Original Budget Highlights

- Enrollment blend is 598.17 based on 600 student count	
- State aid funding is estimated at \$8,211 per pupil	
- Investment in WMAA staff is estimated at \$125,000 and includes:	
Salary Increases (estimated at 3%)	\$ 90,000
NEW: Longevity Stipends (\$1,000 for 5-10 years/\$2,000 for 10+ y	25,000
NEW: Instructional leader and Culture Keepers Stipends	10,000
	<u>\$ 125,000</u>
- Anticipated increase in health insurance premiums of 15% (approximately \$55,000)	
- A Transfer from WMAA Foundation of	\$ 450,000
<i>Includes increase to aviation insurance and marginal increase to flight operations revenue to offset higher cost</i>	
- A transfer to debt service fund of \$635,000 to pay for long term building debt is included	
<i>*This amount includes 12 monthly interest and principal payments at approximately \$53,000 per month</i>	
- \$25,000 transfer to Capital Projects Fund	
- Fund Balance as a percentage of unrestricted state aid revenue is:	12%

2021-22 Original Budget Opportunities

* Currently Operating Shortfall (reflected as "A" in budget detail)	\$ (335,000)
- Investment in WMAA Staff	
2% contribution to 401k (no election necessary)	\$ 60,000
- Additional Per Pupil Funding	
<i>Possibility of additional per pupil dollars</i>	Ex: add'l \$100/pupil \$ 59,800
- Enrollment	
<i>Higher student count than anticipated</i>	Ex. 10 students \$ 82,110
- Federal Grants	
<i>reflects ESSER II and ESSER III only (additional grants possible)</i>	\$ 646,194

West Michigan Aviation Academy
2021-22
General Appropriations Resolution
General Fund Budget - Original

A Resolution of the West Michigan Aviation Academy Board of Directors

RESOLVED, that this resolution shall be the general appropriations act of West Michigan Aviation Academy for the fiscal year 2022.

BE IT FURTHER RESOLVED that the revenues estimated to be available for appropriations in the general fund are as follows:

Revenue					
	Local	\$		533,500	
	State			5,130,477	
	Federal			137,649	
	From other ISD			130,429	
	Incoming Transfers and Other Transactions			450,000	
Total Revenue			\$	6,382,055	

BE IT FURTHER RESOLVED, that \$ 6,725,788 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures					
Instruction:					
	Basic Programs	\$		2,491,131	
	Added Needs			899,418	
Support Services:					
	Pupil Services			312,647	
	Improvement of Instruction			70,378	
	General Administration			402,250	
	School Administration			838,034	
	Business			36,364	
	Operations/Maintenance			599,557	
	Transportation			32,000	
	Central Services/Technology			165,320	
	Athletics			70,958	
	Community Activities			147,730	
	Site Improvements			-	
Outgoing Transfers and Other Transactions				660,000	
Total Appropriated		\$		6,725,788	
	Excess Revenues Over (Under) Expenditures			(343,733)	
	Beginning Fund Balance (est)			931,592	
	Ending Fund Balance		\$	587,859	

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the West Michigan Aviation Academy Board of Directors at a properly noticed open meeting held on the 12th day of June 2021 at which a quorum was present.

By: 
Secretary of the Board

WEST MICHIGAN AVIATION ACADEMY
General Fund
2021-22 Original Budget

Account	2019-20 Actual	2020-21 Proj. Final	2021-22 Proj. Original	FY Variance
Budgeted Student Count	600.00	581.66	600.00	
Blended Student Count Per Pupil	600.00	596.35	598.17	
	8,111	8,111	8,211	
Revenue				
Revenue from Local Sources				
173-0000- Athletics	23,382	25,000	50,000	25,000
191-0000 Rentals - Flight Training Center			174,000	
192-0000 Donations	13,093	11,500	0	(11,500)
199-0000 Uniform Sales	24,925	30,000	40,000	10,000
199-0000 E-Rate Reimbursement	7,061	7,500	7,500	0
199-0000 Flight Training Revenue	117,392	180,000	180,000	0
199-0000 Summer School		7,000	7,000	0
199-0000- Miscellaneous	61,046	75,000	75,000	0
Revenue from State Sources				
311-0010- State Aid Foundation	4,764,408	4,899,272	4,911,541	12,269
312-0000- Special Education	60,557	60,077	59,487	(590)
312-0010- Headlee Data Collection	15,547	15,570	15,020	(550)
312-0020- At Risk	120,418	106,904	107,000	96
312-0000 Vocational Education	26,834	23,738	23,738	0
312-0000 CTE Incentive		8,764	8,764	0
312-0003 Bilingual Education	1,319	1,249	1,249	0
312-0000 First Robotics	10,500	16,986	0	(16,986)
312-0002 MSP Grant	46,763	0	0	0
312-0000 MSPERS Offset	2,971	3,395	3,678	283
Revenue from Federal Sources				
414-0210 Title IA	88,180	124,174	68,265	(55,909)
414-0210 Title II A	29,060	18,679	5,688	(12,991)
414-0000 Title III	1,378	652	3,696	3,044
414-0000 Title IV	8,479	13,059	10,000	(3,059)
414-0120 IDEA	54,718	49,612	50,000	388
414-0250 ESSER		58,324	0	(58,324)
414-0250 ESSER II		50,000	0	(50,000)
414-0250 ESSER Equalization		16,904	0	(16,904)
414-0250 Innovative Summer Programs		7,752	0	(7,752)
414-0000 Education Equity Grant		11,665	0	(11,665)
414-0000 District Covid Costs		7,428	0	(7,428)
414-0000 Coronavirus Relief Funds		211,036	0	(211,036)
417-0250 MICConnect Grant	0	17,364	0	(17,364)
Incoming Transfers and Other Transactions				
513-0120- Act 18	140,550	130,429	130,429	0
513-0000 Kent County		15,137	0	(15,137)
627-0000 Transfer from Other Funds/Foundation	228,372	375,000	450,000	75,000
Total Revenues & Other Transactions	5,846,952	6,579,169	6,382,055	(197,114)
Expenditures				
Instructional Expenditures				
113-3110- Purchased Serv - Salaries	1,404,758	1,313,684	1,387,192	73,508
113-3110 Purchased Serv - Salaries - Coronavirus Relief Funds		102,058	0	(102,058)
113-3110 Staff Retention	0	0	125,000	125,000
113-3110- Purchased Serv - Substitutes	57,627	50,000	40,000	(10,000)
113-3110- Purchased Serv - Benefits	242,530	288,207	365,638	77,431
113-3110- Purchased Serv - Taxes	182,757	135,484	147,157	11,673
113-3110 Purchased Serv - Stipends - ESSER II	0	50,000	0	(50,000)
Total Purchased Services	1,887,671	1,939,433	2,064,987	125,554
113-3450 Software/Hardware - Title IV		2,544	2,544	0
113-3450- Online Learning Licenses	59,206	35,000	63,000	28,000
113-3710- Dual Enrollment	34,030	70,000	42,000	(28,000)
113-4220- Copier Lease	67,624	50,000	50,000	0
113-5110- Teaching Supplies	46,142	50,000	50,000	0
113-5110- Testing Supplies	47,543	45,000	45,000	0
113-5110 Supplies & Materials - Title IV		6,700	6,700	0
113-5110 Teaching Supplies - Title IV	5,729	2,400	2,400	0
113-5110 Robotics/Engineering		17,500	17,500	0
113-5110 Supplies & Materials - Title IIA		8,500	8,500	0
113-5210- Textbooks	7,365	10,000	10,000	0

WEST MICHIGAN AVIATION ACADEMY
General Fund
2021-22 Original Budget

Account	2019-20 Actual	2020-21 Proj. Final	2021-22 Proj. Original	FY Variance
113-5990- Uniforms	80,209	80,000	80,000	0
113-6410- Capital Outlay > \$5,000		0	0	0
113-6420- Furniture & Equipment < \$5,000		0	0	0
113-7410- Dues & Fees	1,015	3,500	1,000	(2,500)
113-7910- Miscellaneous	0	1,000	1,000	0
Total	2,236,534	2,321,577	2,444,631	123,054
Summer School				
119-3110 Purchased Serv - Summer School	0	7,000	7,000	0
119-3110 Purchased Serv - Summer School - ESSER II		7,752	0	(7,752)
Total	0	14,752	7,000	(7,752)
Special Programs				
113-3110 Robotics/Engineering	22,170	24,500	24,500	0
113-3110 Purchased Serv - RC Coach	299	1,157	0	(1,157)
113-3110- Capstone	3,099	5,000	5,000	0
119-3110- Purchased Serv - Summer School Salaries	0	0	0	0
226-3150 Freshman Orientation (Summer Nav Camp)	0	0	0	0
241-3150 Purchased Serv - Development Office	164,079	98,779	95,329	(3,450)
Total	189,648	129,436	124,829	(4,607)
Cost of Aviation Department				
113-3110 Soaring Program	5,000	10,000	10,000	0
127-3110- Purchased Serv - Aviation Instruction	406,593	218,213	193,177	(25,036)
127-3150 Purchased Serv - Dean	119,959	72,419	65,154	(7,265)
127-3190 Purchased Serv - Aviation Consultant/Supplies	8,880	7,500	7,500	0
127-5110 Airplane Kit	41,884	60,000	60,000	0
127-5910 Build A Plane Supplies	0	10,000	10,000	0
127-5910 Operation of Airplane	68,553	110,000	110,000	0
127-5910 Hangar	10,374	11,500	0	(11,500)
127-5910 Aviation Insurance	33,195	46,000	65,000	19,000
221-3220 Tuition Reimbursement	0	4,000	4,000	0
Total	694,438	549,632	524,831	(24,801)
Added Needs (Special Education)				
122-3110- Purchased Serv - Salaries	25,397	26,082	25,025	(1,058)
122-3110- Purchased Serv - Aides	20,826	0	0	0
122-3110- Purchased Serv - Benefits	8,600	10,055	9,852	(203)
122-3110- Purchased Serv - Taxes	1,500	2,143	2,719	576
122-3220 Workshops/Conferences		2,500	2,500	0
122-5110- Teaching Supplies	477	1,000	1,000	0
Total	56,801	41,780	41,096	(684)
Added Needs (Special Education) IDEA				
122-5910 Furniture/Equipment - IDEA 1	2,102	1,145	0	(1,145)
122-3110- Purchased Serv - Salaries - IDEA 1	48,203	48,047	50,679	2,632
Total	50,305	49,192	50,679	1,487
Compensatory Education				
125-3110- Purchased Serv - Saturday School	1,626	5,000	5,000	0
Total	1,626	5,000	5,000	0
Compensatory Education - Title IA				
125-3110- Purchased Serv - Salaries - Title IA	75,716	108,174	99,922	(8,252)
125-5110 Materials/Supplies - Title IA Carryover	5,442	0	0	0
Total	81,158	108,174	99,922	(8,252)
Compensatory Education - Aviation (General Fund)				
127-3110 Purchased Serv - Aviation Instruction	0	195,241	191,890	(3,351)
Total	0	195,241	191,890	(3,351)
Support Services				
212-3130 Purchased Serv - Counselor	63,380	81,687	81,951	264
212-3130 Purchased Serv - Counselor - At Risk	68,946	56,029	60,000	3,971
214-3130 Purchased Serv - Psychological	30,305	28,760	29,602	842
214-3130 Pension Expense	0	3,500	3,500	0

WEST MICHIGAN AVIATION ACADEMY
General Fund
2021-22 Original Budget

Account	2019-20 Actual	2020-21 Proj. Final	2021-22 Proj. Original	FY Variance
215-3130 Purchased Serv - Speech	27,253	33,043	26,880	(6,163)
216-3130 Purchased Serv - Social Work	55,084	45,624	58,369	12,745
216-3130 Purchased Serv - Social Work - Education Equity Grant	0	11,665	0	(11,665)
216-5110 Materials/Supplies - IDEA 2	0	0	0	0
219-3150 Purchased Serv - Academy Liasion Officer - At Risk	51,472	50,875	52,346	1,471
Total	296,441	311,183	312,647	1,464
Instructional Support				
221-3220- Workshops & Conferences	19,084	13,000	13,000	0
221-3220- Workshops & Conferences - Title IIA	18,869	7,809	14,324	6,515
221-3220 Workshops & Conferences - Title IV	2,750	3,815	2,100	(1,715)
221-3220 Workshops & Conferences - IDEA 1	4,413	420	420	0
221-3220 Workshops & Conferences - Title IA	3,000	7,000	7,000	0
221-3220 Workshops & Conferences - Title III		429	429	0
221-5110 Supplies & Materials	0	700	700	0
221-5990 Supplies & Materials - Title III		43	43	0
225-5990 Supplies & Materials - Title III		180	180	0
225-5990 Supplies & Materials - ESSER		15,000	0	(15,000)
226-3150 Freshman Orientation (Summer Nav Camp)	16,286	16,500	16,500	0
226-3130 Purchased Serv - Facilitator - Title IA	5,335	8,500	11,682	3,182
Total	69,738	73,396	66,378	(7,018)
General Administration - Board of Education				
231-3170- Legal Fees	16,070	12,000	12,000	0
231-3180- Audit Fees	11,500	8,500	8,500	0
231-7410- Dues & Fees	6,106	3,000	5,000	2,000
231-7910 Miscellaneous	120	1,500	1,500	0
231-7910 Graduation	2,082	11,500	9,500	(2,000)
Total	35,878	36,500	36,500	0
General Administration - Executive Administration				
232-3150 Oversight Fee	150,232	146,978	147,346	368
232-3150 Purchased Serv - Management Fee	166,770	171,475	171,904	429
232-3200 Travel	3,609	5,000	5,000	0
232-3510 Advertising/Marketing Consultant	45,177	40,000	40,000	0
232-7910 Miscellaneous	3,995	1,500	1,500	0
Total	369,783	364,953	365,750	797
School Administration				
241-3150- Purchased Serv - Administrators	638,684	606,608	702,705	96,097
241-3150- Purchased Serv - Administrators - Coronavirus Relief Funds		108,978	0	(108,978)
241-3220- Workshops & Conferences		1,000	1,000	0
241-3430- Mail/Postage	4,936	5,000	5,000	0
241-5910- Office Supplies	32,884	32,000	32,000	0
241-6420 Furniture/Equipment <\$5,000		0	0	0
241-7410- Dues & Fees	655	8,000	1,000	(7,000)
241-7910- Miscellaneous	0	1,000	1,000	0
Total	677,159	762,586	742,705	(19,881)
Business Support Services				
259-3920- Liability Insurance	2,772	11,364	11,364	0
259-7210- Interest	13,533	20,000	20,000	0
259-7410- Bank Charges, Dues & Fees	2,343	5,000	5,000	0
Total	18,648	36,364	36,364	0
Operations & Maintenance				
261-3190- Purchased Serv - Janitorial	184,402	201,396	228,170	26,774
261-3410- Telephone	19,361	21,000	21,000	0
261-3830- Water & Sewer	10,322	14,375	14,375	0
261-3840- Waste & Trash Disposal	8,264	20,000	20,000	0
261-3910- Building Insurance	31,429	24,000	32,000	8,000
261-4110- Building Maintenance & Repair	90,708	90,000	90,000	0
261-4120 Supplies - ESSER		13,324	0	(13,324)
261-4220- Alarm	12,174	10,512	10,512	0
261-4230- Building Lease	25,120	25,500	25,500	0
261-5510- Heat	18,074	30,000	30,000	0

WEST MICHIGAN AVIATION ACADEMY
General Fund
2021-22 Original Budget

Account	2019-20 Actual	2020-21 Proj. Final	2021-22 Proj. Original	FY Variance
261-5520 Electricity	84,592	95,000	95,000	0
261-5990- Supplies & Materials	29,367	32,000	32,000	0
261-5990 Supplies & Materials - ESSER		30,000	0	(30,000)
261-5990 District Covid Costs		7,428	0	(7,428)
261-5990 Kent County CARES		15,137	0	(15,137)
261-6410- Capital Outlay > \$5,000	46,763	0	0	0
261-7910- Miscellaneous		1,000	1,000	0
Total	560,576	630,672	599,557	(31,115)
Transportation				
271-4210- Contract Transportation	12,525	32,000	32,000	0
Total	12,525	32,000	32,000	0
Central Services (Technology)				
283-3220 Workshops & Conferences - Title IIA	3,367	2,370	2,370	0
283-3220 Workshops & Conferences - Title IV		500	500	0
284-3190- Purchased Serv - IT Providers	45,487	50,000	50,000	0
284-3450- Software	10,509	15,000	15,000	0
284-3450 Software - MiConnect	0	9,000		
284-5990 Supplies - MiConnect	0	8,364		
284-5990- Supplies	70,844	25,450	25,450	0
284-6420 Technology Plan		34,000	42,000	8,000
284-6410- Capital Outlay > \$5,000		30,000	30,000	0
Total	130,207	174,684	165,320	(9,364)
Athletics				
293-3190- Purchased Serv - Salaries/Coaching	44,310	30,958	30,958	0
293-5990- Supplies	19,635	15,000	15,000	0
293-7410 Dues/Fees		25,000	25,000	0
Total	63,944	70,958	70,958	0
Community Services				
311-7910 Flight Training Center	44,310	0	147,230	147,230
Total	63,944	0	147,230	147,230
Community Activities				
361-5110 Supplies/Materials - Title IA		500	500	0
Total		500	500	0
Prior Period Adjustments				
491-8910 Uncollectable Receivable (2019)		133,101	0	(133,101)
Total		133,101	0	(133,101)
Outgoing Transfers & Other Transactions				
631-8110 Transfer to Debt Service	637,234	635,000	635,000	0
641-8110 Transfer to Capital Projects		25,000	25,000	0
641-8111 Transfer to Lunch Fund	4,902	0	0	0
Total	642,136	660,000	660,000	0
Total Expenditures & Other Transactions	6,187,546	6,701,680	6,725,788	24,108
Revenues & Other Financing Sources Over (Under) Expenditures and Other Uses				
	(340,594)	(122,511)	(343,733)	
Beginning Fund Balance	1,394,697	1,054,103	931,592	
Ending Fund Balance	1,054,103	931,592	587,859	
Fund Balance as % of Unrestricted State Aid	22%	19%	12%	