

**Budget Summary**

	2019-20 Actual	2020-21 Original	2020-21 Proj. Revised
<b>Total Revenue</b>	\$ 5,846,952	\$ 5,861,159	\$ 6,522,968
<b>Total Expenses</b>	(6,187,546)	(6,126,627)	(6,372,805)
<b>Surplus/(Deficit)</b>	\$ (340,594)	\$ (265,468)	\$ 150,163
<b>Enrollment Blend</b>	600.00	600.41	600.00
<b>Foundation Allowance</b>	\$ 7,936	\$ 7,111	\$ 8,111
<b>Projected Fund Balance</b>	<b>1,054,103</b>	<b>788,635</b>	<b>1,204,266</b>
<i>Fund Balance as % of Unrestricted State Aid Revenue</i>	<b>22%</b>	<b>18%</b>	<b>25%</b>

**2020-21 Projected Revised Budget Highlights**

- Enrollment blend is 600.00 based on 600 students (10/90 blend calculation)
- State aid funding is estimated at \$8,111 per pupil
- Four new federal grants are included yet budgets for two are still being developed per MDE/federal guidance.
- Actual Health insurance costs of 3% are included.
- Approximately \$100,000 is budgeted for staff retention
- A Transfer from Special Revenue Fund of **\$ 413,342** is estimated to cover the following pupil activities (Operations of airplanes, build-a-plane kit, portions of aviation staff)
- Approximately \$311,000 of special programs and aviation costs are now covered via non-fundraising proceeds.
- A transfer to debt service fund of \$635,000 to pay for long term building debt is included  
 \*This amount includes 12 monthly interest and principal payments at approximately \$53,000 per month
- \$25,000 transfer to Capital Projects Fund
- Fund Balance as a percentage of unrestricted state aid revenue is: **25%**

West Michigan Aviation Academy  
 7070-21  
 General Appropriations Resolution  
 General Fund Revised Budget

**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 2021.

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

Revenue			
Local	\$	324,500	
State		5,132,038	
Federal		507,551	
From other ISD		130,429	
Incoming Transfers and Other Transactions		428,450	
Total Revenue	\$	6,522,968	

BE IT FURTHER RESOLVED, that \$ 6,372,805 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	\$	2,366,323	
Added Needs		847,528	
Support Services:			
Pupil Services		301,084	
Improvement of Instruction		83,396	
General Administration		399,327	
School Administration		811,623	
Business		31,364	
Operations/Maintenance		618,204	
Transportation		32,000	
Central Services/Technology		160,500	
Athletics		70,958	
Community Activities		500	
Site Improvements		-	
Outgoing Transfers and Other Transactions		680,000	
Total Appropriated	\$	6,372,805	
Excess Revenues Over (Under) Expenditures		150,163	
Beginning Fund Balance		1,054,103	
Ending Fund Balance	\$	1,204,266	

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 12<sup>th</sup> day of December, 2020 at which a quorum was present.

By:   
 Secretary of the Board

WEST MICHIGAN AVIATION ACADEMY  
General Fund  
2020-21 Revised Budget

Account	2019-20 Actual	2020-21 Original	2020-21 Revision	FY21 Variance
Budgeted Student Count	600.00	600.00	600.00	
Blended Student Count	600.00	600.41	600.00	
Per Pupil	8,111	7,111	8,111	
<b>Revenue</b>				
<u>Revenue from Local Sources</u>				
173-0000- Athletics	23,382	50,000	50,000	0
192-0000 Donations	13,093	0	0	0
199-0000 Uniform Sales	24,925	40,000	40,000	0
199-0000 E-Rate Reimbursement	7,061	7,500	7,500	0
199-0000 Flight Training Revenue	117,392	145,000	145,000	0
199-0000 Summer School			7,000	7,000
199-0000- Miscellaneous	61,046	75,000	75,000	0
<u>Revenue from State Sources</u>				
311-0010- State Aid Foundation	4,764,408	4,269,516	4,866,576	597,060
312-0000- Special Education	60,557	59,487	59,487	0
312-0010- Headlee Data Collection	15,547	15,020	15,020	0
312-0020- At Risk	120,418	121,402	121,402	0
312-0000 Vocational Education	26,834	25,400	25,400	0
312-0000 CTE Incentive		1,475	1,475	0
312-0003 Bilingual Education	1,319	0	0	0
312-0000 First Robotics	10,500	12,800	0	(12,800)
312-0002 MSP Grant	46,763	0	0	0
Add'l \$65/pupil = \$39,000			39,000	39,000
MSPERS Offset	2,971	3,678	3,678	0
<u>Revenue from Federal Sources</u>				
414-0210 Title IA	88,180	71,266	124,174	52,908
414-0210 Title II A	29,060	25,324	17,846	(7,478)
414-0000 Title III	1,378	3,696	3,696	0
414-0000 Title IV	8,479	10,000	13,059	3,059
414-0120 IDEA	54,718	60,323	60,323	0
414-0250 ESSER (CARES Act)		0	58,324	58,324
414-0000 Education Equity Grant		0	11,665	11,665
414-0000 District Covid Costs		0	7,428	7,428
414-0000 Coronavirus Relief Funds		0	211,036	211,036
<u>Incoming Transfers and Other Transactions</u>				
513-0120- Act 18	140,550	139,349	130,429	(8,920)
513-0000 Kent County			15,108	15,108
627-0000 Transfer from Other Funds/Foundation	228,372	724,923	413,342	(311,581)
<b>Total Revenues &amp; Other Transactions</b>	<b>5,846,952</b>	<b>5,861,159</b>	<b>6,522,968</b>	<b>661,809</b>
<b>Expenditures</b>				
<u>Instructional Expenditures</u>				
113-3110- Purchased Serv - Salaries	1,404,758	1,317,718	1,121,857	(195,861)
113-3110 Merit Pay/Leave Days	0	0	100,000	100,000
113-3110- Purchased Serv - Substitutes	57,627	40,000	40,000	0
113-3110- Purchased Serv - Benefits	242,530	316,350	326,080	9,730
113-3110- Purchased Serv - Taxes	182,757	142,279	142,792	513
<b>Total Purchased Services</b>	<b>1,887,671</b>	<b>1,816,347</b>	<b>1,941,766</b>	<b>125,419</b>
113-3110 Robotics Events - Title IV		5,000	5,000	0
113-3450- Online Learning Licenses	59,206	63,000	63,000	0
113-3710- Dual Enrollment	34,030	32,000	42,000	10,000
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 Teaching Supplies - Title IV	5,729	2,400	2,400	0
113-3110 Robotics/Engineering		0	17,500	17,500
113-5210- Textbooks	7,365	10,000	10,000	0
113-5990- Uniforms	80,209	80,000	80,000	0

WEST MICHIGAN AVIATION ACADEMY  
General Fund  
2020-21 Revised Budget

Account	2019-20 Actual	2020-21 Original	2020-21 Revision	FY21 Variance
113-6410- Capital Outlay > \$5,000		0	0	0
113-6420- Furniture & Equipment < \$5,000		0	0	0
113-7410- Dues & Fees	1,015	1,000	1,000	0
113-7910- Miscellaneous	0	1,000	1,000	0
<b>Total</b>	<b>2,236,534</b>	<b>2,155,747</b>	<b>2,308,666</b>	<b>152,919</b>
<b>Summer School</b>				
119-3110 Purchased Serv - Summer School	0	0	7,000	7,000
<b>Total</b>	<b>0</b>	<b>5,000</b>	<b>7,000</b>	<b>2,000</b>
<b>Special Programs</b>				
113-3110 Robotics/Engineering	22,170	42,000	24,500	(17,500)
113-3110 Purchased Serv - RC Coach	299	1,157	1,157	0
113-3110- Capstone	3,099	5,000	5,000	0
119-3110- Purchased Serv - Summer School Salaries	0	7,000	0	(7,000)
226-3150 Freshman Orientation (Summer Nav Camp)		16,500	0	(16,500)
241-3150 Purchased Serv - Development Office	164,079	92,627	92,627	0
<b>Total</b>	<b>189,648</b>	<b>164,284</b>	<b>123,284</b>	<b>(41,000)</b>
<b>Cost of Aviation Department</b>				
113-3110 Soaring Program	5,000	10,000	10,000	0
127-3110- Purchased Serv - Aviation Instruction	406,593	409,330	185,714	(223,616)
127-3150 Purchased Serv - Dean	119,959	119,959	74,469	(45,490)
127-3190 Purchased Serv - Aviation Consultant/Supplies	8,880	7,500	7,500	0
127-5110 Airplane Kit	41,884	33,750	33,750	0
127-5910 Operation of Airplane	68,553	110,000	110,000	0
127-5910 Hangar	10,374	11,500	11,500	0
127-5910 Aviation Insurance	33,195	25,000	25,000	0
221-3220 Tuition Reimbursement	0	4,000	4,000	0
<b>Total</b>	<b>694,438</b>	<b>731,039</b>	<b>461,933</b>	<b>(269,106)</b>
<b>Added Needs (Special Education)</b>				
122-3110- Purchased Serv - Salaries	25,397	24,296	24,296	0
122-3110- Purchased Serv - Aides	20,826	0	0	0
122-3110- Purchased Serv - Benefits	8,600	8,512	8,512	0
122-3110- Purchased Serv - Taxes	1,500	2,660	2,660	0
122-3220 Workshops/Conferences		2,500	2,500	0
122-5110- Teaching Supplies	477	1,000	1,000	0
<b>Total</b>	<b>56,801</b>	<b>38,968</b>	<b>38,968</b>	<b>0</b>
<b>Added Needs (Special Education) IDEA</b>				
122-5910 Furniture/Equipment - IDEA 1	2,102	11,312	11,312	0
122-3110- Purchased Serv - Salaries - IDEA 1	48,203	51,318	48,193	(3,125)
<b>Total</b>	<b>50,305</b>	<b>62,630</b>	<b>59,505</b>	<b>(3,125)</b>
<b>Compensatory Education</b>				
125-3110- Purchased Serv - Saturday School	1,626	5,000	5,000	0
<b>Total</b>	<b>1,626</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
<b>Compensatory Education - Title IA</b>				
125-3110- Purchased Serv - Salaries - Title IA	75,716	94,962	94,962	0
125-5110 Materials/Supplies - Title IA Carryover	5,442	0	28,712	28,712
<b>Total</b>	<b>81,158</b>	<b>94,962</b>	<b>123,674</b>	<b>28,712</b>
<b>Compensatory Education - Aviation (General Fund)</b>				
127-3110 Purchased Serv - Aviation Instruction	0	0	172,446	172,446
<b>Total</b>	<b>0</b>	<b>0</b>	<b>172,446</b>	<b>172,446</b>
<b>Support Services</b>				
212-3130 Purchased Serv - Counselor	63,380	70,982	65,704	(5,278)

WEST MICHIGAN AVIATION ACADEMY  
General Fund  
2020-21 Revised Budget

Account	2019-20 Actual	2020-21 Original	2020-21 Revision	FY21 Variance
212-3130 Purchased Serv - Counselor - At Risk	68,946	70,000	70,000	0
214-3130 Purchased Serv - Psychological	30,305	28,760	28,760	0
214-3130 Pension Expense	0	3,500	3,500	0
215-3130 Purchased Serv - Speech	27,253	26,118	26,118	0
216-3130 Purchased Serv - Social Work	55,084	55,956	44,291	(11,665)
216-3130 Purchased Serv - Social Work - Education Equity Grant	0		11,665	11,665
216-5110 Materials/Supplies - IDEA 2	0	0	0	0
219-3150 Purchased Serv - Academy Liasion Officer - At Risk	51,472	61,028	51,046	(9,982)
<b>Total</b>	<b>296,441</b>	<b>316,344</b>	<b>301,084</b>	<b>(15,260)</b>
<b>Instructional Support</b>				
221-3220- Workshops & Conferences	19,084	13,000	13,000	0
221-3220- Workshops & Conferences - Title IIA	18,869	14,324	14,324	0
221-3220 Workshops & Conferences - Title IV	2,750	2,100	2,100	0
221-3220 Workshops & Conferences - IDEA 1	4,413	0	0	0
221-3220 Workshops & Conferences - Title IA	3,000	0	0	0
225-5990 Supplies & Materials - ESSER		0	15,000	15,000
226-3150 Freshman Orientation (Summer Nav Camp)	16,286	0	16,500	16,500
226-3130 Purchased Serv - Facilitator - Title IA	5,335	14,000	18,472	4,472
<b>Total</b>	<b>69,738</b>	<b>43,424</b>	<b>79,396</b>	<b>35,972</b>
<b>General Administration - Board of Education</b>				
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	5,000	5,000	0
231-7910 Miscellaneous	120	1,500	1,500	0
231-7910 Graduation	2,082	9,500	9,500	0
<b>Total</b>	<b>35,878</b>	<b>36,500</b>	<b>36,500</b>	<b>0</b>
<b>General Administration - Executive Administration</b>				
232-3150 Oversight Fee	150,232	128,085	145,997	17,912
232-3150 Purchased Serv - Management Fee	166,770	149,433	170,330	20,897
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
<b>Total</b>	<b>369,783</b>	<b>324,019</b>	<b>362,827</b>	<b>38,809</b>
<b>School Administration</b>				
241-3150- Purchased Serv - Administrators	638,684	655,158	678,995	23,837
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	1,000	1,000	0
241-7910- Miscellaneous	0	1,000	1,000	0
<b>Total</b>	<b>677,159</b>	<b>695,158</b>	<b>718,995</b>	<b>23,837</b>
<b>Business Support Services</b>				
259-3920- Liability Insurance	2,772	11,364	11,364	0
259-7210- Interest	13,533	15,000	15,000	0
259-7410- Bank Charges, Dues & Fees	2,343	5,000	5,000	0
<b>Total</b>	<b>18,648</b>	<b>31,364</b>	<b>31,364</b>	<b>0</b>
<b>Operations &amp; Maintenance</b>				
261-3190- Purchased Serv - Janitorial	184,402	205,383	205,005	(378)
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	24,000	0
261-4110- Building Maintenance & Repair	90,708	90,000	90,000	0

WEST MICHIGAN AVIATION ACADEMY  
General Fund  
2020-21 Revised Budget

Account	2019-20 Actual	2020-21 Original	2020-21 Revision	FY21 Variance
261-4120 Supplies - ESSER		0	13,324	13,324
261-4220- Alarm	12,174	10,512	10,512	0
261-4230- Building Lease	25,120	24,960	24,960	0
261-5510- Heat/Electric	102,666	115,000	115,000	0
261-5990- Supplies & Materials	29,367	32,000	32,000	0
261-5990 Supplies & Materials - ESSER		0	30,000	30,000
261-5990 District Covid Costs		0	7,428	7,428
261-5990 Kent County CARES		0	9,600	
261-6410- Capital Outlay > \$5,000	46,763	0	0	0
261-7910- Miscellaneous		1,000	1,000	0
<b>Total</b>	<b>560,576</b>	<b>558,230</b>	<b>618,204</b>	<b>59,974</b>
<b>Transportation</b>				
271-4210- Contract Transportation	12,525	32,000	32,000	0
<b>Total</b>	<b>12,525</b>	<b>32,000</b>	<b>32,000</b>	<b>0</b>
<b>Central Services (Technology)</b>				
283-3220 Workshops & Conferences - Title IIA	3,367	0	0	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
284-5990- Supplies	70,844	25,450	25,450	0
284-6420 Technology Plan		39,550	39,550	0
284-6410- Capital Outlay > \$5,000		0	30,000	30,000
<b>Total</b>	<b>130,207</b>	<b>130,500</b>	<b>160,500</b>	<b>30,000</b>
<b>Athletics</b>				
293-3190- Purchased Serv - Salaries/Coaching	44,310	30,958	30,958	0
293-5990- Supplies	19,635	40,000	40,000	0
<b>Total</b>	<b>63,944</b>	<b>70,958</b>	<b>70,958</b>	<b>0</b>
<b>Community Activities</b>				
361-5110 Supplies/Materials - Title IA		500	500	0
<b>Total</b>		<b>500</b>	<b>500</b>	<b>0</b>
<b>Outgoing Transfers &amp; Other Transactions</b>				
631-8110 Transfer to Debt Service	637,234	635,000	635,000	0
641-8110 Transfer to Capital Projects		0	25,000	25,000
641-8111 Transfer to Lunch Fund	4,902	0	0	0
<b>Total</b>	<b>642,136</b>	<b>635,000</b>	<b>660,000</b>	<b>25,000</b>
<b>Total Expenditures &amp; Other Transactions</b>	<b>6,187,546</b>	<b>6,126,627</b>	<b>6,372,805</b>	<b>246,178</b>
<b>Revenues &amp; Other Financing Sources Over (Under) Expenditures and Other Uses</b>				
	<b>(340,594)</b>	<b>(265,468)</b>	<b>150,163</b>	
<b>Beginning Fund Balance</b>	<b>1,394,697</b>	<b>1,054,103</b>	<b>1,054,103</b>	
<b>Ending Fund Balance</b>	<b>1,054,103</b>	<b>788,635</b>	<b>1,204,266</b>	
<b>Fund Balance as % of Unrestricted State Aid</b>	<b>22%</b>	<b>18%</b>	<b>25%</b>	