

General Fund Budget Summary - Revision

	2021-22 Actual	2022-23 Original	2022-23 Proj. Revision
Total Revenue	\$ 13,213,719	\$ 7,316,966	\$ 7,747,386
Total Expenses	(13,152,673)	(7,427,989)	(7,412,058)
Surplus/(Deficit)	\$ 61,046	\$ (111,024)	\$ 335,328
Enrollment Blend	599.80	599.21	599.21
State Foundation Allowance	\$ ⁵⁹⁹ 8700	\$ 8,950	\$ 9,150
Projected Fund Balance	1,370,102	1,199,692	1,644,384
<i>Fund Balance as % of Unrestricted State Aid Revenue</i>	26%	22%	30%

2022-23 Budgetary Highlights

- Investment in WMAA Staff	
<i>Staff Compensation Increases</i>	\$ 110,000
<i>Longevity Stipends</i>	\$ 30,000
	<u>\$ 140,000</u>
- Total Additional Per Pupil Funding (\$450/pupil)	\$ 270,000
- Grants	
<i>ESSER equalization funding (11t) - estimated carryover</i>	\$ 130,000
<i>31o Mental Health Professional - estimated carryover</i>	\$ 30,000
<i>ESSER III - estimated carryover</i>	\$ 160,000
<i>Vocational Education funding (NEW) to cover aviation staffing costs</i>	\$ 193,913
- Additional donations of \$60,000 have been budgeted. The proceeds will be used to purchase the next Build A Plane kit.	
- Annual increase in healthcare premiums	
<i>Actual 3% increase</i>	\$ 24,500
- A Transfer from WMAA Foundation of	\$ 525,000
- 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>	
- Transfer to Capital Projects Fund (Main Building)	\$ 100,000
- Transfer to Capital Projects Fund (Flight Training Center)	\$ 25,000
- Fund Balance as a percentage of unrestricted state aid revenue is:	30%

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 2023.

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

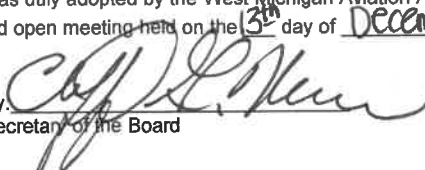
Revenue		
Local	\$	687,500
State		5,985,520
Federal		432,334
From other ISD		117,032
Incoming Transfers and Other Transactions		525,000
Total Revenue	\$	7,747,386

BE IT FURTHER RESOLVED, that \$ 7,412,058 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	\$	2,695,024
Added Needs		1,122,412
Support Services:		
Pupil Services		380,898
Improvement of Instruction		41,858
General Administration		443,129
School Administration		825,293
Business		36,364
Operations/Maintenance		786,341
Transportation		32,000
Central Services/Technology		190,320
Athletics		97,918
Community Activities		500
Site Improvements		-
Outgoing Transfers and Other Transactions		760,000
Total Appropriated	\$	7,412,058
Excess Revenues Over (Under) Expenditures		335,328
Beginning Fund Balance (est)		1,309,056
Ending Fund Balance	\$	1,644,384

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 3rd day of December, 2022 at which a quorum was present.

By: 
Secretary of the Board

WEST MICHIGAN AVIATION ACADEMY
General Fund
2022-23 Revised Budget

Account	2021-22 Actual	2022-23 Original	2022-23 Proj. Revised	FY23 Variance
Budgeted Student Count	592.00	600.00	600.00	
Blended Student Count	599.80	599.21	599.21	
Per Pupil	599.10	8,950	9,150	
Revenue				
Revenue from Local Sources				
173-0000- Athletics	80,320	54,000	54,000	0
191-0000 Rentals - Flight Training Center	145,000	174,000	174,000	0
192-0000 Donations	55,200	100,000	100,000	0
192-0000 Donations/Gift - Flight Training Center	4,860,000	0	0	0
199-0000 Uniform Sales	24,553	40,000	40,000	0
199-0000 E-Rate Reimbursement	0	7,500	7,500	0
199-0000 Flight Training Revenue	157,110	180,000	180,000	0
199-0000 Alumni Flight Operations	7,977	0	50,000	50,000
199-0000 Summer School	0	7,000	7,000	0
199-0000- Miscellaneous	67,457	75,000	75,000	0
Revenues Received through Non-Educational Agency				
212-0000 MEDC - Michigan Enhancement Grant	1,000,000	0	0	0
Revenue from State Sources				
311-0010- State Aid Foundation	5,211,265	5,362,912	5,482,753	119,842
312-0000- Special Education	40,096	48,000	48,000	0
312-0010- Headlee Data Collection	16,113	16,260	16,260	0
312-0020- At Risk	110,120	102,183	146,263	44,080
312-0000 Vocational/CTE Education	113,683	30,000	193,913	163,913
312-0000 31o Funding	43,881	74,880	74,880	0
312-0003 Bilingual Education	2,340	1,249	1,249	0
312-0000 First Robotics	7,880	0	0	0
312-0250 Covid Innovative Programs	(250)	0	0	0
312-0250 State Equalization Funding	56,260	0	0	0
312-0000 MSPERS Offset	2,778	3,678	3,678	0
317-0120 Special Education Millage Incentive - Sect 56(7)	17,425		18,524	18,524
317-0000 Virtual Learning Support	364	0	0	0
Revenue from Federal Sources				
414-0210 Title IA	83,475	68,265	68,265	0
414-0210 Title II A	6,932	5,688	5,688	0
414-0000 Title III	2,800	118	118	0
414-0000 Title IV	8,468	10,000	10,000	0
414-0000 Section 41 Bilingual Education	0	1,249	1,249	0
414-0250 23b Credit Recovery Funding	15,320	0	0	0
414-0250 23c GEER II	5,500	0	0	0
414-0120 IDEA ARP	5,906	0	6,102	6,102
414-0120 IDEA	50,163	50,000	50,000	0
414-0250 ESSER	10,524	0	0	0

WEST MICHIGAN AVIATION ACADEMY
General Fund
2022-23 Revised Budget

Account	2021-22 Actual	2022-23 Original	2022-23 Proj. Revised	FY23 Variance
414-0250 ESSER II	53,941	0	0	0
414-0250 ESSER III	45,379	160,912	160,912	0
414-0250 11t Equalization	7,939	130,000	130,000	0
Incoming Transfers and Other Transactions				
513-0120- Act 18	76,211	76,211	117,032	40,821
513-0000 Kent County	1,589	0	0	0
594-0000 Financing Proceeds - Flight Training Center	340,000	0	0	0
627-0000 Transfer from Other Funds/Foundation	480,000	525,000	525,000	0
Total Revenues & Other Transactions	13,213,719	7,316,966	7,747,386	430,421

Expenditures

Instructional Expenditures

113-3110- Purchased Serv - Salaries	1,506,236	1,485,949	1,581,726	95,776
113-3110 Purchased Serv - Salaries - ESSER III	45,379	0	0	0
113-3110 Staff Retention (longevity bonuses)	0		32,100	32,100
113-3110 Staff Retention (salary increases)	0	140,000	0	(140,000)
113-3110- Purchased Serv - Substitutes	61,452	45,000	45,000	0
113-3110- Purchased Serv - Benefits	321,407	355,236	306,427	(48,808)
113-3110- Purchased Serv - Taxes	133,333	156,110	164,517	8,408
113-3110 Purchased Serv - Stipends - ESSER II	0	0	0	0
Total Purchased Services	2,067,807	2,182,295	2,129,770	(52,525)
113-2310 Tuition Reimbursement	935	4,000	4,000	0
113-3450 Software/Hardware - Title IV		0	0	0
113-3450- Online Learning Licenses	33,529	42,000	42,000	0
113-3710- Dual Enrollment	64,477	60,000	60,000	0
113-3910 Purchased Serv - Title IV				0
113-4220- Copier Lease	8,881	50,000	50,000	0
113-5110- Teaching Supplies	64,811	50,000	50,000	0
113-5110 Teaching Supplies - Virtual Learning Grant	3,419	0	0	0
113-5110- Testing Supplies	35,031	45,000	45,000	0
113-5110 Supplies & Materials - Title IV	5,033	5,042	5,042	0
113-5110 STEM	2,448	17,500	17,500	0
113-5110 Supplies & Materials - Title IIA	0	0	0	0
113-5210- Textbooks	3,697	10,000	10,000	0
113-5990- Uniforms	61,962	70,000	70,000	0
113-6420- Furniture & Equipment < \$5,000	0	2,000	2,000	0
113-7410- Dues & Fees	808	1,000	1,000	0
113-7910- Miscellaneous	0	1,000	1,000	0
Total	2,352,838	2,539,837	2,487,312	(52,525)

PLACEHOLDERS

113-3110 ESSER II		0	0	0
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WEST MICHIGAN AVIATION ACADEMY
General Fund
2022-23 Revised Budget

Account	2021-22 Actual	2022-23 Original	2022-23 Proj. Revised	FY23 Variance
113-3110 ESSER III		160,912	160,912	0
Total		160,912	160,912	0
Summer School				
119-3110 Purchased Serv - Summer School	4,881	7,000	7,000	0
119-3110 Purchased Serv - Summer School - ESSER Equalization	0	130,000	0	(130,000)
119-3110 Purchased Serv - Summer School - 11t	7,939	0	0	0
119-5110 Supplies & Materials - ESSER II	0	0	0	0
Total	12,820	137,000	7,000	(130,000)
Special Programs				
113-3110- Capstone	1,370	5,000	5,000	0
113-5110 Engineering	10,000	24,500	24,500	0
241-3150 Purchased Serv - Development Office	135,260	142,890	146,621	3,731
Total	146,630	172,390	176,121	3,731
Cost of Aviation Department				
113-3110 Soaring Program	3,681	10,300	10,300	0
127-3110- Purchased Serv - Aviation Instruction	265,218	278,923	352,131	73,209
127-3110 Purchased Serv - Aviation - Vocational Ed Grant	0	0	193,913	193,913
127-3150 Purchased Serv - Dean	74,837	72,112	93,088	20,975
127-3190 Purchased Serv - Aviation Consultant/Supplies	9,307	8,025	8,025	0
127-5110 Airplane Kit	31,733	60,000	60,000	0
127-5910 Build A Plane Supplies	5,728	10,000	10,000	0
127-5910 Aircraft Supplies/Permits/Licenses	11,582	5,000	5,000	0
127-5910 Repairs & Maintenance	35,871	70,000	70,000	0
127-5910 Fuel	33,037	37,050	37,050	0
127-5910 Hangar	0	0	0	0
127-5910 Aviation Insurance	92,465	66,950	66,950	0
127-5910 Engine Overhaul Sustainment	6,000	40,000	40,000	0
221-2310 Tuition Reimbursement	0	0	0	0
Total	569,459	658,360	946,457	288,097
Added Needs (Special Education)				
122-3110- Purchased Serv - Salaries	13,946	26,879	16,548	(10,331)
122-3110- Purchased Serv - Aides	0	0	0	0
122-3110- Purchased Serv - Benefits	10,785	11,497	12,072	575
122-3110- Purchased Serv - Taxes	2,285	2,868	4,234	1,366
122-3110 Purchased Serv - Salaries - Special Ed Millage	17,425		18,524	
122-3220 Workshops/Conferences	0	2,500	2,500	0
122-5110 Teaching Supplies - Sect 41 grant	0	1,249	1,249	0
122-5110- Teaching Supplies	2,211	1,000	1,000	0
Total	46,652	45,993	56,127	10,134

WEST MICHIGAN AVIATION ACADEMY
General Fund
2022-23 Revised Budget

Account	2021-22 Actual	2022-23 Original	2022-23 Proj. Revised	FY23 Variance
Added Needs (Special Education) IDEA/IDEA ARP				
122-3110- Purchased Serv - Salaries - IDEA	50,163	55,526	48,545	(6,981)
122-5110 Supplies & Materials - IDEA ARP	0	0	6,102	6,102
Total	50,163	55,526	54,647	(879)
Compensatory Education				
125-3110- Purchased Serv - Saturday School	0	5,000	5,000	0
125-3110 Purchased Serv - Salaries - ESSER II	0	25,187	0	(25,187)
125-5110 Supplies & Materials - Title IV	285	1,808	1,808	0
125-5110 Supplies & Materials - Title III	0	118	118	0
Total	285	32,113	6,926	(25,187)
Compensatory Education - Title IA				
125-3110- Purchased Serv - Salaries - Title IA	45,932	67,368	58,473	(8,895)
Total	45,932	67,368	58,473	(8,895)
Compensatory Education - Aviation (General Fund)				
127-3110 Purchased Serv - Aviation Instruction	190,854	198,826	10,081	(188,746)
Total	190,854	198,826	10,081	(188,746)
Support Services				
212-3130 Purchased Serv - Counselor	42,698	93,059	10,266	(82,794)
212-3130 Purchased Serv - Counselor - 31a At Risk	81,114	60,000	60,000	0
212-3130 Purchased Serv - Counselor - 11t	0	0	82,794	82,794
214-3130 Purchased Serv - Psychological	7,641	32,398	33,349	951
214-3130 Pension Expense	3,068	3,500	3,500	0
214-3130 Purchased Serv - Psychological - IDEA ARP	5,906	0	0	0
215-3130 Purchased Serv - Speech	26,410	29,419	30,281	862
216-3130 Purchased Serv - Social Work	67,311	58,537	70,316	11,779
216-3130 Purchased Serv - Mental Health Specialist - 11t	43,881	74,880	57,123	(17,757)
219-3130 Purchased Serv - 23b Credit Recovery	15,320	0	0	0
219-3150 Purchased Serv - Academy Liasion Officer	29,005	32,257	33,271	1,014
Total	322,354	384,049	380,898	(3,151)
Instructional Support				
221-3220- Workshops & Conferences	11,489	13,000	13,000	0
221-3220- Workshops & Conferences - Title IIA	2,151	8,508	8,508	0
221-3220 Workshops & Conferences - Title IV	3,150	3,150	3,150	0
221-5110 Supplies & Materials	0	700	700	0
225-5990 Supplies & Materials - ESSER II	54,463	0	0	0
226-3150 Freshman Orientation (Summer Nav Camp)	14,278	16,500	16,500	0
226-3130 Purchased Serv - Facilitator - Title IA	37,543	13,125	0	(13,125)

WEST MICHIGAN AVIATION ACADEMY
General Fund
2022-23 Revised Budget

Account	2021-22 Actual	2022-23 Original	2022-23 Proj. Revised	FY23 Variance
Total	123,074	54,983	41,858	(13,125)
General Administration - Board of Education				
231-3170- Legal Fees	4,506	12,000	12,000	0
231-3180- Audit Fees	9,250	9,250	9,250	0
231-7410- Dues & Fees	5,954	5,000	5,000	0
231-7910 Miscellaneous	0	1,500	1,500	0
231-7910 Graduation	15,551	12,500	12,500	0
Total	35,261	40,250	40,250	0
General Administration - Executive Administration				
232-3150 Oversight Fee	169,043	160,887	164,483	3,595
232-3150 Purchased Serv - Management Fee	183,230	187,702	191,896	4,194
232-3200 Travel	1,656	5,000	5,000	0
232-3510 Advertising/Marketing Consultant	41,369	40,000	40,000	0
232-7910 Miscellaneous	0	1,500	1,500	0
Total	395,298	395,089	402,879	7,790
School Administration				
241-3150- Purchased Serv - Administrators/Admin Support	618,099	634,731	633,672	(1,059)
241-3220- Workshops & Conferences	345	1,000	1,000	0
241-3430- Mail/Postage	4,174	5,000	5,000	0
241-5910- Office Supplies	40,686	32,000	32,000	0
241-6420 Furniture/Equipment <\$5,000	0	1,000	1,000	0
241-7410- Dues & Fees	1,005	5,000	5,000	0
241-7910- Miscellaneous	0	1,000	1,000	0
Total	664,309	679,731	678,672	(1,059)
Business Support Services				
259-3920- Liability Insurance	7,516	11,364	11,364	0
259-7210- Interest	7,799	20,000	20,000	0
259-7410- Bank Charges, Dues & Fees	3,376	5,000	5,000	0
Total	18,691	36,364	36,364	0
Operations & Maintenance				
261-3190- Purchased Serv - Janitorial	177,686	218,519	241,402	22,883
261-3410- Telephone	44,529	30,000	30,000	0
261-3410- Telephone - FTC	2,972	3,520	3,520	0
261-3830- Water & Sewer	9,472	14,375	14,375	0
261-3830- Water & Sewer - FTC	2,493	10,000	10,000	0
261-3840- Waste & Trash Disposal	11,381	20,000	20,000	0
261-3840- Waste & Trash Disposal - FTC	1,900	3,000	3,000	0
261-3910- Building Insurance	32,766	32,000	32,000	0

WEST MICHIGAN AVIATION ACADEMY
General Fund
2022-23 Revised Budget

Account	2021-22 Actual	2022-23 Original	2022-23 Proj. Revised	FY23 Variance
261-3910- Building Insurance - FTC	2,880	3,500	3,500	0
261-4110- Building Maintenance & Repair	114,565	90,000	90,000	0
261-4110- Building Maintenance & Repair - FTC	6,565	14,400	14,400	0
261-4110 Fire Service Plan - FTC	100	1,200	1,200	0
261-4110 Elevator Service Plan - FTC	2,556	2,500	2,500	0
261-4110 Lawn/Snow Service Plan - FTC	21,379	21,000	21,000	0
261-4110 HVAC Service Plan - FTC	3,840	4,000	4,000	0
261-4110 Floor Scrubber Lease - FTC	2,287	2,500	2,500	0
261-4110 Pest Control - FTC	666	1,500	1,500	0
261-4120 Building Maintenance & Repair - ESSER		0	0	0
261-4220- Alarm	7,827	10,512	10,512	0
261-4220- Alarm - FTC	9,899	7,500	7,500	0
261-4230- Building Lease	0	43,512	43,512	0
261-4230- Building Lease - FTC	0	28,920	28,920	0
261-5510- Heat	20,546	30,000	30,000	0
261-5510 Heat - FTC	11,647	15,000	15,000	0
261-5520 Electricity	98,553	100,000	100,000	0
261-5520 Electricity - FTC	25,153	35,000	35,000	0
261-5990- Supplies & Materials	23,545	20,000	20,000	0
261-5990 Supplies & Materials - ESSER	10,002	0	0	0
261-6410- Capital Outlay > \$5,000	277,110	0	0	0
261-7910- Miscellaneous	0	1,000	1,000	0
Total	922,319	763,458	786,341	22,883
 Transportation				
271-4210- Contract Transportation	10,227	32,000	32,000	0
Total	10,227	32,000	32,000	0
 Central Services (Technology)				
283-3220 Workshops & Conferences - Title IIA	4,782	2,370	2,370	0
283-3220 Workshops & Conferences - Title IV	0	500	500	0
283-3120 Purchased Serv - Stipends - 23c GEER II	5,500	0	0	0
284-3190- Purchased Serv - IT Providers	65,443	50,000	50,000	0
284-3450- Software/Agreements	40,952	40,000	40,000	0
284-5990- Supplies	35,078	25,450	25,450	0
284-6420 Technology Plan	0	42,000	42,000	0
284-6420 Capital Outlay < \$5,000	4,246	30,000	30,000	0
Total	156,001	190,320	190,320	0
 Athletics				
293-3190- Purchased Serv - Salaries/Coaching	28,473	32,918	32,918	0
293-5990- Supplies	35,075	30,000	30,000	0
293-7410 Dues/Fees	41,515	35,000	35,000	0

WEST MICHIGAN AVIATION ACADEMY
General Fund
2022-23 Revised Budget

Account	2021-22 Actual	2022-23 Original	2022-23 Proj. Revised	FY23 Variance
Total	105,063	97,918	97,918	0
Community Services				
311-7910 Flight Training Center	0	0	0	0
Total	0	0	0	0
Community Activities				
361-5110 Supplies/Materials - Title IA	0	500	500	0
Total	0	500	500	0
Site Improvements				
456-5990 HVAC Improvements - ESSER II	0	0	0	0
455-6210 Building Acquisition	6,200,000	0	0	0
Total	6,200,000	0	0	0
Outgoing Transfers & Other Transactions				
511-7210 Lease - Interest	16,354	0	0	0
511-7140 Lease - Principal	76,760	0	0	0
631-8110 Transfer to Debt Service Fund	631,770	635,000	635,000	0
641-8110 Transfer to Capital Projects Fund	50,000	50,000	100,000	50,000
641-8110 Transfer to Capital Projects Fund - FTC	0	0	25,000	25,000
622-8110 Transfer to Special Revenue Fund	9,559	0	0	0
625-8110 Transfer to Lunch Fund	0	0	0	0
Total	784,443	685,000	760,000	75,000
Total Expenditures & Other Transactions	13,152,673	7,427,989	7,412,058	(15,931)
Revenues & Other Financing Sources Over (Under) Expenditures and Other Uses	61,046	(111,024)	335,328	
Beginning Fund Balance	1,309,056	1,309,056	1,309,056	
Ending Fund Balance	1,370,102	1,199,692	1,644,384	
Fund Balance as % of Unrestricted State Aid	26%	22%	30%	

