

**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 General Fund for the fiscal year 2024.

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

Revenue	FY24
Local	\$ 817,500
State	6,494,260
Federal	436,573
From other ISD	117,032
Incoming Transfers and Other Transactions	540,000
Total Revenue	<u>\$ 8,405,365</u>

BE IT FURTHER RESOLVED, that \$ 8,198,669 general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Instruction:	
Basic Programs	\$ 2,924,623
Added Needs	1,127,929
Support Services:	
Pupil Services	330,654
Improvement of Instruction	120,605
General Administration	485,483
School Administration	845,697
Business	21,364
Operations/Maintenance	850,233
Transportation	33,652
Central Services/Technology	330,500
Athletics	113,119
Community Activities	7,378
Site Improvements	-
Outgoing Transfers and Other Transactions	<u>1,007,432</u>
Total Appropriated	<u>\$ 8,198,669</u>
Excess Revenues Over (Under) Expenditures	206,696
Beginning Fund Balance (est)	1,694,040
Ending Fund Balance	<u><u>\$ 1,900,736</u></u>

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 19<sup>th</sup> day of December 2023 at which a quorum was present.

  
Board Secretary



**WEST MICHIGAN AVIATION ACADEMY**  
**General Fund**  
**2023-24 Revision Budget**

Account	2022-23 Audited	2023-24 Original	2023-24 Revision
<i>Budgeted Student Count</i>	600.00	600.00	610.00
<i>Blended Student Count</i>	600.09	599.21	609.00
<i>Per Pupil</i>	\$ 9,150.00	\$ 9,400.00	\$ 9,608.00
<b>Revenue</b>			
<b>Revenue from Local Sources</b>			
173-0000-000 Athletics	67,192	54,000	54,000
191-0000 Rentals - Flight Training Center	188,501	174,000	174,000
192-0000 Donations	49,608	160,000	160,000
192-0000 Donations/Gift - Flight Training Center		0	0
199-0000 Uniform Sales	33,304	40,000	40,000
199-0000 E-Rate Reimbursement		7,500	7,500
199-0000 Flight Training Revenue	350,921	250,000	250,000
199-0000 Alumni Flight Operations	100,806	50,000	50,000
199-0000 Summer School		7,000	7,000
199-0000-000 Miscellaneous	75,550	75,000	75,000
<b>Revenue from State Sources</b>			
311-0010-000 State Aid Foundation	5,490,454	5,632,555	5,851,272
312-0000-000 Special Education	40,097	48,000	48,000
312-0010-000 Headlee Data Collection	16,166	16,260	16,260
312-0020-000 At Risk	146,263	146,263	146,263
312-0000 Vocational/CTE Education	194,233	175,000	175,000
312-0000 31o Funding	38,305	19,153	31,643
312-0003 Bilingual Education	979	1,249	1,249
312-0000 First Robotics	6,060	0	0
312-0002 MSP Grant		0	0
312-0000 MSPERS Offset	3,550	3,678	3,678
School Safety - Sec 97		35,371	70,371
312-0000 31aa Per Pupil Mental Health Grant			132,000
317-0120 Special Education Millage Incentive - Sect 56(7)	17,708	18,524	18,524
<b>Revenue from Federal Sources</b>			
414-0210 Title IA	65,264	68,265	60,031
414-0210 Title II A	9,450	5,688	9,014
414-0000 Title III	0	118	2,189
414-0000 Title IV	10,404	10,000	10,000
414-0000 Section 41 Bilingual Education	0	1,249	1,249
414-0120 IDEA ARP	6,102	6,102	0
414-0120 IDEA	45,541	50,000	29,282
414-0250 ESSER II	115,327	0	0
414-0250 ESSER III	150,000	236,670	236,670
414-0250 11t Equalization	79,487	75,565	88,138

**WEST MICHIGAN AVIATION ACADEMY**  
**General Fund**  
**2023-24 Revision Budget**

Account	2022-23 Audited	2023-24 Original	2023-24 Revision
<b>Incoming Transfers and Other Transactions</b>			
513-0120-000( Act 18	117,032	117,032	117,032
627-0000 GVSU Award			
627-0000 <b>Break out of Donation from WMAA Foundation</b>			
- Longevity		45,000	45,000
- Staff		136,756	140,464
- Programs		358,244	354,536
627-0000 <b>Subtotal - Donation from WMAA Foundation</b>	<b>575,000</b>	<b>540,000</b>	<b>540,000</b>
<b>Total Revenues &amp; Other Transactions</b>	<b>7,993,304</b>	<b>8,024,242</b>	<b>8,405,365</b>

**Expenditures**

<b>Instructional Expenditures</b>			
113-3110-124( Purchased Serv - Salaries	1,600,774	1,609,732	1,520,034
113-3110 Purchased Serv - Salaries - ESSER 3	148,488	0	236,670
113-3110 Staff Retention (longevity bonuses)		45,000	45,000
113-3110 Staff Retention (salary increases)		150,000	0
113-3110-187( Purchased Serv - Substitutes	58,985	70,000	70,000
113-3110-213( Purchased Serv - Benefits	339,412	336,024	437,704
113-3110-283( Purchased Serv - Taxes	150,702	167,476	178,907
<b>Total Purchased Services</b>	<b>2,298,361</b>	<b>2,378,233</b>	<b>2,488,315</b>
113-2310 Tuition Reimbursement		4,000	4,000
113-3450-000( Online Learning Licenses	62,531	42,000	63,000
113-3710-000( Dual Enrollment	69,651	60,000	70,000
113-3910 Purchased Serv - Title IV			2,100
113-4220-000( Copier Lease	12,417	50,000	0
113-5110-000( Teaching Supplies	45,295	50,000	50,000
113-5110- Testing Supplies	36,854	45,000	45,000
113-5110 Supplies & Materials - Title IV	4,806	5,042	5,408
113-5110 Engineering Teaching Supplies	28,222	17,500	
113-5210-000( Textbooks	8,055	25,000	25,000
113-5990-000( Uniforms	54,574	70,000	70,000
113-5990-001 Engineering Teaching Supplies			17,500
113-6420-000( Furniture & Equipment < \$5,000	894	0	0
113-7410-000( Dues & Fees	4,544	1,000	5,000
113-7910-000( Miscellaneous		1,000	1,000
331-5110 Supplies & Materials - Title III		0	0
<b>Total</b>	<b>2,626,204</b>	<b>2,748,775</b>	<b>2,846,323</b>

**PLACEHOLDERS**

**WEST MICHIGAN AVIATION ACADEMY**  
**General Fund**  
**2023-24 Revision Budget**

Account	2022-23 Audited	2023-24 Original	2023-24 Revision
113-3110    ESSER III	0	236,670	0
<b>Total</b>	<b>0</b>	<b>236,670</b>	<b>0</b>
<b>Summer School</b>			
119-3110    Purchased Serv - Summer School	18,000	7,000	18,000
119-3110    Purchased Serv - Summer School - 11t	27,980	0	0
119-5110    Supplies & Materials - ESSER II		0	0
<b>Total</b>	<b>45,980</b>	<b>7,000</b>	<b>18,000</b>
<b>Special Programs</b>			
113-3110-124C Capstone	3,580	5,000	5,000
113-5110    UAS/Sci O/Vex	26,429	45,000	45,000
241-3150    Purchased Serv - Development Office	177,909	136,756	140,464
<b>Total</b>	<b>207,918</b>	<b>186,756</b>	<b>190,464</b>
<b>Cost of Aviation Department</b>			
113-3110    Soaring Program	16,355	10,300	10,300
127-3110-124C Purchased Serv - Aviation Instruction	272,030	350,889	328,361
127-3110    Purchased Serv - Aviation - Vocational Ed Grant	193,913	195,000	195,000
127-3150    Purchased Serv - Dean	79,112	66,658	66,658
127-3190    Purchased Serv - Aviation Consultant/Supplies	13,200	10,500	35,000
127-5110    Airplane Kit	32,240	60,000	60,000
127-5910    Build A Plane Supplies	7,408	10,000	10,000
127-5910    Aircraft Supplies/Permits/Licenses	9,000	5,000	5,000
127-5910    Repairs & Maintenance	102,500	70,000	70,000
127-5910    Fuel	45,000	45,000	45,000
127-5910    Aviation Insurance	66,950	81,000	81,000
127-5910    Engine Overhaul Sustainment	26,890	40,000	40,000
<b>Total</b>	<b>864,598</b>	<b>944,347</b>	<b>946,318</b>
<b>Added Needs (Special Education)</b>			
122-3110-124C Purchased Serv - Salaries	11,581	18,724	28,091
122-3110-213C Purchased Serv - Benefits	8,800	11,375	11,658
122-3110-283C Purchased Serv - Taxes	2,207	3,702	5,162
122-3110    Purchased Serv - Salaries - Special Ed Millage	18,524	18,524	18,524
122-3220    Workshops/Conferences		2,500	2,500
122-5110    Teaching Supplies - Sect 41 grant		1,249	1,249
122-5110-000C Teaching Supplies	139	1,000	1,000
<b>Total</b>	<b>41,251</b>	<b>57,073</b>	<b>68,183</b>
<b>Added Needs (Special Education) IDEA/IDEA ARP</b>			

**WEST MICHIGAN AVIATION ACADEMY**  
**General Fund**  
**2023-24 Revision Budget**

Account	2022-23 Audited	2023-24 Original	2023-24 Revision
122-3110-1242 Purchased Serv - Salaries - IDEA	54,078	50,594	42,948
122-5110 Supplies & Materials - IDEA ARP		6,102	0
122-6410 Added Needs - Furniture			11,000
<b>Total</b>	<b>54,078</b>	<b>56,696</b>	<b>53,948</b>
<b>Compensatory Education</b>			
125-3110-1240 Purchased Serv - Saturday School	8,374	5,000	8,400
125-5110 Supplies & Materials - Title IV	0	1,808	840
125-5110 Supplies & Materials - Title III	0	118	509
<b>Total</b>	<b>8,374</b>	<b>6,926</b>	<b>9,749</b>
<b>Compensatory Education - Title IA</b>			
125-3110-1240 Purchased Serv - Salaries - Title IA	65,264	91,649	59,531
125-5110 Homeless Supplies - Title IA		0	500
<b>Total</b>	<b>65,264</b>	<b>91,649</b>	<b>60,031</b>
<b>Compensatory Education - Aviation (General Fund)</b>			
127-3110 Purchased Serv - Aviation Instruction	39,353	0	0
<b>Total</b>	<b>39,353</b>	<b>0</b>	<b>0</b>
<b>Support Services</b>			
212-3130 Purchased Serv - Counselor	63,898	10,306	86,263
212-3130 Purchased Serv - Counselor - 31a At Risk	84,000	60,000	60,000
212-3130 Purchased Serv - Counselor - 131o		0	0
MCAN Advisor		15,000	0
214-3130 Purchased Serv - Psychological	16,970	28,289	29,116
214-3130 Pension Expense	5,057	3,500	3,500
215-3130 Purchased Serv - Speech	5,024	41,934	43,170
216-3130 Purchased Serv - Social Work	54,904	67,974	69,783
216-3130 Purchased Serv - Mental Health Specialist - 11t	0	0	0
219-3150 Purchased Serv - Academy Liasion Officer	29,839	31,982	38,823
<b>Total</b>	<b>259,692</b>	<b>258,984</b>	<b>330,654</b>
<b>Instructional Support</b>			
221-3220-0000 Workshops & Conferences	7,448	13,000	13,000
221-3220- Workshops & Conferences - Title IIA	1,930	8,508	7,964
221- Title III Stipends			1,680
221-5110 Supplies & Materials		700	700
225-5990 Supplies & Materials - ESSERs	25,825	0	0
226-3150 Freshman Orientation (Summer Nav Camp)	8,123	16,500	16,500
221-3190 Purchased Serv - 11t	58,432	75,565	80,761

**WEST MICHIGAN AVIATION ACADEMY**  
**General Fund**  
**2023-24 Revision Budget**

Account	2022-23 Audited	2023-24 Original	2023-24 Revision
226-3130 Purchased Serv - Facilitator - Title IA		0	0
<b>Total</b>	<b>101,758</b>	<b>114,273</b>	<b>120,605</b>
<b>General Administration - Board of Education</b>			
231-3170-000( Legal Fees	7,503	12,000	12,000
231-3180-000( Audit Fees	10,150	10,150	10,150
231-7410-000( Dues & Fees	2,695	5,000	5,000
231-7910 Miscellaneous		1,500	1,500
231-7910 Graduation	22,400	15,000	25,000
<b>Total</b>	<b>42,748</b>	<b>43,650</b>	<b>53,650</b>
<b>General Administration - Executive Administration</b>			
232-3150 Oversight Fee	167,218	168,977	175,538
232-3150 Purchased Serv - Management Fee	192,829	197,139	204,795
232-3200 Travel	9,636	10,000	10,000
232-3510 Advertising/Marketing Consultant	41,477	40,000	40,000
232-7910 Miscellaneous		1,500	1,500
<b>Total</b>	<b>411,160</b>	<b>417,616</b>	<b>431,833</b>
<b>School Administration</b>			
241-3150-000- Purchased Serv - Administrators/Admin Support	606,164	614,886	648,733
241-3220-000( Workshops & Conferences	0	1,000	1,000
241-3430-000( Mail/Postage	4,280	5,000	5,000
241-5910-000( Office Supplies	40,110	32,000	32,000
241-6420 Furniture/Equipment <\$5,000		10,000	10,000
241-7410-000( Dues & Fees	6,531	7,500	7,500
241-7910-000( Miscellaneous		1,000	1,000
<b>Total</b>	<b>657,085</b>	<b>671,386</b>	<b>705,233</b>
<b>Business Support Services</b>			
259-3920-000( Liability Insurance	11,364	11,364	11,364
259-7210-000( Interest	12,983	10,000	5,000
259-7410-000( Bank Charges, Dues & Fees	5,536	5,000	5,000
<b>Total</b>	<b>29,883</b>	<b>26,364</b>	<b>21,364</b>
<b>Operations &amp; Maintenance</b>			
261-3190-164( Purchased Serv - Janitorial	245,383	244,373	258,755
261-3410-000( Telephone	28,581	30,000	30,000
261-3410-000( Telephone - FTC	3,520	3,520	3,520
261-3830-000( Water & Sewer	10,051	14,375	14,375
261-3830-000( Water & Sewer - FTC	3,500	10,000	10,000

**WEST MICHIGAN AVIATION ACADEMY**  
**General Fund**  
**2023-24 Revision Budget**

Account	2022-23 Audited	2023-24 Original	2023-24 Revision
261-3840-000( Waste & Trash Disposal	13,258	20,000	20,000
261-3840-000( Waste & Trash Disposal - FTC	2,500	3,000	3,000
261-3910-000( Building Insurance	38,455	40,000	40,000
261-3910-000( Building Insurance - FTC	5,000	6,000	6,000
261-4110-000( Building Maintenance & Repair	137,394	90,000	125,000
261-4110-000( Building Maintenance & Repair - FTC	34,348	14,400	20,000
261-4110 Fire Service Plan - FTC		1,200	1,200
261-4110 Elevator Service Plan - FTC		2,500	2,500
261-4110 Lawn/Snow Service Plan - FTC		21,000	21,000
261-4110 HVAC Service Plan - FTC		4,000	4,000
261-4110 Floor Scrubber Lease - FTC		0	0
261-4110 Pest Control - FTC		1,500	1,500
261-4220-000( Alarm	22,819	10,512	10,512
Security (Sec 97)	7,157	35,371	70,371
261-4220-000( Alarm - FTC		7,500	7,500
261-4230-000( Building Lease	3,626		
261-4230-000( Building Lease - FTC			
261-5510-000( Heat	26,192	30,000	30,000
261-5510 Heat - FTC	6,548	15,000	15,000
261-5520 Electricity	94,906	100,000	100,000
261-5520 Electricity - FTC	23,726	35,000	35,000
261-5990-000( Supplies & Materials	27,228	20,000	20,000
261-7910-000( Miscellaneous		1,000	1,000
<b>Total</b>	<b>734,192</b>	<b>760,251</b>	<b>850,233</b>
<b>Transportation</b>			
271-4210-000( Contract Transportation	12,546	32,000	32,000
271-4210 Contract Transportation - Title IV			1,652
<b>Total</b>	<b>12,546</b>	<b>32,000</b>	<b>33,652</b>
<b>Central Services (Technology)</b>			
283-3220 Workshops & Conferences - Title IIA	7,521	2,370	1,050
283-3220 Workshops & Conferences - Title IV	0		
283- Purchased Serv - 31aa			107,600
284- Technology - 31aa			24,400
284-3190-000( Purchased Serv - IT Providers	50,790	50,000	53,000
284-3450-000( Software/Agreements	46,288	40,000	47,000
284-5990-000( Supplies	12,597	25,450	25,450
284-6420 Technology Plan	45,091	42,000	42,000
284-6420 Capital Outlay < \$5,000		30,000	30,000
<b>Total</b>	<b>162,287</b>	<b>189,820</b>	<b>330,500</b>



**WEST MICHIGAN AVIATION ACADEMY**  
**General Fund**  
**2023-24 Revision Budget**

Account	2022-23 Audited	2023-24 Original	2023-24 Revision
<b>Athletics</b>			
293-3190-000( Purchased Serv - Salaries/Coaching	39,086	33,119	33,119
293-5990-000( Supplies	27,465	30,000	30,000
293-7410 Dues/Fees	48,954	35,000	50,000
<b>Total</b>	<b>115,505</b>	<b>98,119</b>	<b>113,119</b>
<b>Community Services</b>			
296-5110 After School Opportunities - 11t	10,808	0	7,378
<b>Total</b>	<b>10,808</b>	<b>0</b>	<b>7,378</b>
<b>Community Activities</b>			
361-5110 Supplies/Materials - Title IA	0	500	0
<b>Total</b>	<b>0</b>	<b>500</b>	<b>0</b>
<b>Outgoing Transfers &amp; Other Transactions</b>			
511-7150-000 Lease - Principal	48,512	43,512	43,512
511-7150-001 Lease - Principal FTC	47,011	28,920	28,920
511-7150-002 Lease - Copier FTC			5,000
511-7150-003 Lease - Copier			45,000
631-8110 Transfer to Debt Service Fund	633,159	635,000	635,000
641-8110 Transfer to Capital Projects Fund	350,000	100,000	200,000
641-8110 Transfer to Capital Projects Fund - FTC	100,000	25,000	50,000
<b>Total</b>	<b>1,178,682</b>	<b>832,432</b>	<b>1,007,432</b>
<b>Total Expenditures &amp; Other Transactions</b>	<b>7,669,366</b>	<b>7,781,287</b>	<b>8,198,669</b>
<b>Revenues &amp; Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>323,938</b>	<b>242,954</b>	<b>206,696</b>
<b>Beginning Fund Balance</b>	<b>1,370,102</b>	<b>1,529,403</b>	<b>1,694,040</b>
<b>Ending Fund Balance</b>	<b>1,694,040</b>	<b>1,772,357</b>	<b>1,900,736</b>
<b>Fund Balance as % of Unrestricted State Aid</b>	<b>31%</b>	<b>31%</b>	<b>32%</b>

