

General Fund Budget Summary - Revision

	2021-22 Actual	2022-23 Proj. Final	2023-24 Original
Total Revenue	\$ 13,213,719	\$ 8,006,344	\$ 8,024,242
Total Expenses	(13,152,673)	(7,847,043)	(7,789,473)
Surplus/(Deficit)	\$ 61,046	\$ 159,301	\$ 234,768
Enrollment Blend	599.80	599.21	599.21
State Foundation Allowance	\$ 8,700	\$ 9,150	\$ 9,400
Projected Fund Balance	1,370,102	1,529,403	1,764,171
<i>Fund Balance as % of Unrestricted State Aid Revenue</i>	26%	28%	31%

2023-24 Budgetary Highlights

- Investment in WMAA Staff	
<i>Staff Compensation Increases</i>	\$ 150,000
<i>Longevity Stipends</i>	\$ 45,000
	\$ 195,000
- Total Additional Per Pupil Funding (\$250/pupil)	\$ 150,000
- Grants	
<i>ESSER equalization funding (11t) - estimated carryover</i>	\$ -
<i>31o Mental Health Professional - estimated carryover</i>	\$ 19,153
<i>ESSER III - estimated carryover</i>	\$ 236,670
- Annual increase in healthcare premiums	
<i>Actual 7% increase</i>	
- A Transfer from WMAA Foundation of	\$ 540,000
- 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:	31%

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:

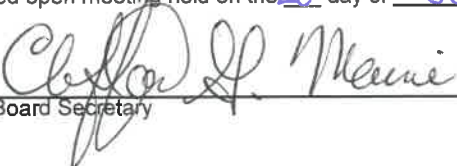
Revenue	FY24
Local	\$ 817,500
State	6,096,053
Federal	453,657
From other ISD	117,032
Incoming Transfers and Other Transactions	540,000
Total Revenue	\$ 8,024,242

BE IT FURTHER RESOLVED, that \$ 7,789,473 general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Instruction:	
Basic Programs	\$ 3,052,745
Added Needs	1,146,391
Support Services:	
Pupil Services	258,984
Improvement of Instruction	114,273
General Administration	461,266
School Administration	808,142
Business	26,364
Operations/Maintenance	760,251
Transportation	32,000
Central Services/Technology	189,820
Athletics	98,119
Community Activities	8,686
Site Improvements	-
Outgoing Transfers and Other Transactions	832,432
Total Appropriated	\$ 7,789,473
Excess Revenues Over (Under) Expenditures	234,768
Beginning Fund Balance (est)	1,529,403
Ending Fund Balance	\$ 1,764,171

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 20th day of June, 2023 at which a quorum was present.


 Board Secretary

WEST MICHIGAN AVIATION ACADEMY
General Fund
2023-24 Original Budget

Account	2021-22 Actual	2022-23 Proj. FINAL	2023-24 Original
<i>Budgeted Student Count</i>	592.00	600.00	600.00
<i>Blended Student Count</i>	599.80	599.21	599.21
<i>Per Pupil</i>	8,700.00	\$ 9,150.00	\$ 9,400.00
Revenue			
Revenue from Local Sources			
173-0000-0000 Athletics	80,320	54,000	54,000
191-0000 Rentals - Flight Training Center	145,000	174,000	174,000
192-0000 Donations	55,200	75,000	160,000
192-0000 Donations/Gift - Flight Training Center	4,860,000	0	0
199-0000 Uniform Sales	24,553	40,000	40,000
199-0000 E-Rate Reimbursement	0	7,500	7,500
199-0000 Flight Training Revenue	157,110	315,000	250,000
199-0000 Alumni Flight Operations	7,977	90,000	50,000
199-0000 Summer School	0	7,000	7,000
199-0000-0000 Miscellaneous	67,457	75,000	75,000
Revenue from State Sources			
311-0010-0000 State Aid Foundation	5,211,265	5,489,474	5,632,555
312-0000-0000 Special Education	40,096	42,371	48,000
312-0010-0000 Headlee Data Collection	16,113	13,900	16,260
312-0020-0000 At Risk	110,120	92,838	146,263
312-0000 Vocational/CTE Education	113,683	197,043	175,000
312-0000 31o Funding	43,881	38,305	19,153
312-0003 Bilingual Education	2,340	979	1,249
312-0000 First Robotics	7,880	0	0
312-0002 MSP Grant	0	0	0
312-0000 MSPERS Offset	2,778	3,549	3,678
School Safety - Sec 97		35,000	35,371
317-0120 Special Education Millage Incentive - Sect 56(7)	17,425	18,524	18,524
Revenue from Federal Sources			
414-0210 Title IA	83,475	76,014	68,265
414-0210 Title II A	6,932	19,628	5,688
414-0000 Title III	2,800	362	118
414-0000 Title IV	8,468	15,379	10,000
414-0000 Section 41 Bilingual Education	0	1,249	1,249
414-0120 IDEA ARP	5,906	6,102	6,102
414-0120 IDEA	50,163	48,728	50,000
414-0250 ESSER II	53,941	115,327	0
414-0250 ESSER III	45,379	200,000	236,670
414-0250 11t Equalization	7,939	100,000	75,565
Incoming Transfers and Other Transactions			

WEST MICHIGAN AVIATION ACADEMY
General Fund
2023-24 Original Budget

Account	2021-22 Actual	2022-23 Proj. FINAL	2023-24 Original
513-0120-0000 Act 18	76,211	117,032	117,032
GVSU Award		12,040	
627-0000 Break out of Donation from WMAA Foundation	480,000		
- Longevity			45,000
- Staff		0	136,756
- Programs		0	358,244
627-0000 Subtotal - Donation from WMAA Foundation	480,000	525,000	540,000
Total Revenues & Other Transactions	13,213,719	8,006,344	8,024,242

Expenditures

Instructional Expenditures			
113-3110-1240 Purchased Serv - Salaries	1,506,236	1,410,365	1,609,732
113-3110 Purchased Serv - Salaries - ESSER 2 & 3	45,379	279,502	0
113-3110 Staff Retention (longevity bonuses)	0	32,100	45,000
113-3110 Staff Retention (salary increases)	0	0	150,000
113-3110-1870 Purchased Serv - Substitutes	61,452	72,086	70,000
113-3110-2130 Purchased Serv - Benefits	321,407	320,614	336,024
113-3110-2830 Purchased Serv - Taxes	133,333	150,702	167,476
Total Purchased Services	2,067,807	2,265,369	2,378,233
113-2310 Tuition Reimbursement	935	4,000	4,000
113-3450-0000 Online Learning Licenses	33,529	55,000	42,000
113-3710-0000 Dual Enrollment	64,477	60,000	60,000
113-3910 Purchased Serv - Title IV		6,746	
113-4220-0000 Copier Lease	8,881	50,000	50,000
113-5110-0000 Teaching Supplies	64,811	50,000	50,000
113-5110- Testing Supplies	35,031	35,000	45,000
113-5110 Supplies & Materials - Title IV	5,033	4,754	5,042
113-5110 Engineering Teaching Supplies	2,448	32,000	17,500
113-5210-0000 Textbooks	3,697	10,000	25,000
113-5990-0000 Uniforms	61,962	70,000	70,000
113-6420-0000 Furniture & Equipment < \$5,000	0	2,000	0
113-7410-0000 Dues & Fees	808	3,000	1,000
113-7910-0000 Miscellaneous	0	1,000	1,000
331-5110 Supplies & Materials - Title III		118	0
Total	2,352,838	2,648,987	2,748,775
PLACEHOLDERS			
113-3110 ESSER III		0	236,670
Total		0	236,670

WEST MICHIGAN AVIATION ACADEMY
General Fund
2023-24 Original Budget

Account	2021-22 Actual	2022-23 Proj. FINAL	2023-24 Original
Summer School			
119-3110 Purchased Serv - Summer School	4,881	18,000	7,000
119-3110 Purchased Serv - Summer School - 11t	7,939	18,186	0
119-5110 Supplies & Materials - ESSER II	0	10,000	0
Total	12,820	46,186	7,000
Special Programs			
113-3110-1240 Capstone	1,370	5,000	5,000
113-5110 UAS/Sci O/Vex	10,000	45,000	45,000
241-3150 Purchased Serv - Development Office	135,260	147,000	136,756
Total	146,630	197,000	186,756
Cost of Aviation Department			
113-3110 Soaring Program	3,681	10,300	10,300
127-3110-1240 Purchased Serv - Aviation Instruction	265,218	230,685	350,889
127-3110 Purchased Serv - Aviation - Vocational Ed Grant	0	193,913	195,000
127-3150 Purchased Serv - Dean	74,837	78,925	66,658
127-3190 Purchased Serv - Aviation Consultant/Supplies	9,307	8,025	10,500
127-5110 Airplane Kit	31,733	60,000	60,000
127-5910 Build A Plane Supplies	5,728	10,000	10,000
127-5910 Aircraft Supplies/Permits/Licenses	11,582	9,000	5,000
127-5910 Repairs & Maintenance	35,871	100,000	70,000
127-5910 Fuel	33,037	45,000	45,000
127-5910 Aviation Insurance	92,465	66,950	81,000
127-5910 Engine Overhaul Sustainment	6,000	40,000	40,000
Total	569,459	852,798	944,347
Added Needs (Special Education)			
122-3110-1240 Purchased Serv - Salaries	13,946	9,827	18,724
122-3110-2130 Purchased Serv - Benefits	10,785	8,791	11,375
122-3110-2830 Purchased Serv - Taxes	2,285	4,234	3,702
122-3110 Purchased Serv - Salaries - Special Ed Millage	17,425	18,524	18,524
122-3220 Workshops/Conferences	0	2,500	2,500
122-5110 Teaching Supplies - Sect 41 grant	0	1,249	1,249
122-5110-0000 Teaching Supplies	2,211	1,000	1,000
Total	46,652	46,125	57,073
Added Needs (Special Education) IDEA/IDEA ARP			
122-3110-1242 Purchased Serv - Salaries - IDEA	50,163	48,728	50,594
122-5110 Supplies & Materials - IDEA ARP	0	6,102	6,102

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General Fund
2023-24 Original Budget

Account	2021-22 Actual	2022-23 Proj. FINAL	2023-24 Original
Total	50,163	54,830	56,696
Compensatory Education			
125-3110-1240 Purchased Serv - Saturday School	0	8,265	5,000
125-5110 Supplies & Materials - Title IV	285	1,400	1,808
125-5110 Supplies & Materials - Title III	0	244	118
Total	285	9,909	6,926
Compensatory Education - Title IA			
125-3110-1240 Purchased Serv - Salaries - Title IA	45,932	75,514	91,649
Total	45,932	75,514	91,649
Compensatory Education - Aviation (General Fund)			
127-3110 Purchased Serv - Aviation Instruction	190,854	10,081	0
Total	190,854	10,081	0
Support Services			
212-3130 Purchased Serv - Counselor	42,698	10,266	10,306
212-3130 Purchased Serv - Counselor - 31a At Risk	81,114	84,292	60,000
212-3130 Purchased Serv - Counselor - 11t	0	0	0
MCAN Advisor			15,000
214-3130 Purchased Serv - Psychological	7,641	14,652	28,289
214-3130 Pension Expense	3,068	3,500	3,500
215-3130 Purchased Serv - Speech	26,410	11,702	41,934
216-3130 Purchased Serv - Social Work	67,311	59,599	67,974
216-3130 Purchased Serv - Mental Health Specialist - 11t	43,881	0	0
219-3150 Purchased Serv - Academy Liasion Officer	29,005	32,721	31,982
Total	322,354	216,732	258,984
Instructional Support			
221-3220-0000 Workshops & Conferences	11,489	13,000	13,000
221-3220- Workshops & Conferences - Title IIA	2,151	10,101	8,508
221-3220 Workshops & Conferences - Title IV	3,150		
221-5110 Supplies & Materials	0	2,700	700
225-5990 Supplies & Materials - ESSER II	54,463	25,825	0
226-3150 Freshman Orientation (Summer Nav Camp)	14,278	16,500	16,500
221-3190 Mental Health Specialist - 11t		63,628	75,565
226-3130 Purchased Serv - Facilitator - Title IA	37,543	0	0
Total	123,074	131,754	114,273
General Administration - Board of Education			

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General Fund
2023-24 Original Budget

Account	2021-22 Actual	2022-23 Proj. FINAL	2023-24 Original
231-3170-0000 Legal Fees	4,506	12,000	12,000
231-3180-0000 Audit Fees	9,250	10,150	10,150
231-7410-0000 Dues & Fees	5,954	5,000	5,000
231-7910 Miscellaneous	0	1,500	1,500
231-7910 Graduation	15,551	12,500	15,000
Total	35,261	41,150	43,650
 General Administration - Executive Administration			
232-3150 Oversight Fee	169,043	164,684	168,977
232-3150 Purchased Serv - Management Fee	183,230	192,132	197,139
232-3200 Travel	1,656	12,000	10,000
232-3510 Advertising/Marketing Consultant	41,369	42,000	40,000
232-7910 Miscellaneous	0	1,500	1,500
Total	395,298	412,316	417,616
 School Administration			
241-3150-000-0 Purchased Serv - Administrators/Admin Support	618,099	705,579	614,886
241-3220-0000 Workshops & Conferences	345	1,000	1,000
241-3430-0000 Mail/Postage	4,174	5,000	5,000
241-5910-0000 Office Supplies	40,686	32,000	32,000
241-6420 Furniture/Equipment <\$5,000	0	5,000	10,000
241-7410-0000 Dues & Fees	1,005	7,500	7,500
241-7910-0000 Miscellaneous	0	1,000	1,000
Total	664,309	757,079	671,386
 Business Support Services			
259-3920-0000 Liability Insurance	7,516	11,364	11,364
259-7210-0000 Interest	7,799	20,000	10,000
259-7410-0000 Bank Charges, Dues & Fees	3,376	5,000	5,000
Total	18,691	36,364	26,364
 Operations & Maintenance			
261-3190-1640 Purchased Serv - Janitorial	177,686	241,502	244,373
261-3410-0000 Telephone	44,529	30,000	30,000
261-3410-0000 Telephone - FTC	2,972	3,520	3,520
261-3830-0000 Water & Sewer	9,472	14,375	14,375
261-3830-0000 Water & Sewer - FTC	2,493	5,000	10,000
261-3840-0000 Waste & Trash Disposal	11,381	20,000	20,000
261-3840-0000 Waste & Trash Disposal - FTC	1,900	3,000	3,000
261-3910-0000 Building Insurance	32,766	40,000	40,000
261-3910-0000 Building Insurance - FTC	2,880	6,000	6,000

WEST MICHIGAN AVIATION ACADEMY

General Fund

2023-24 Original Budget

Account	2021-22 Actual	2022-23 Proj. FINAL	2023-24 Original
261-4110-0000 Building Maintenance & Repair	114,565	150,000	90,000
261-4110-0000 Building Maintenance & Repair - FTC	6,565	5,000	14,400
261-4110 Fire Service Plan - FTC	100	3,000	1,200
261-4110 Elevator Service Plan - FTC	2,556	2,500	2,500
261-4110 Lawn/Snow Service Plan - FTC	21,379	21,000	21,000
261-4110 HVAC Service Plan - FTC	3,840	4,000	4,000
261-4110 Floor Scrubber Lease - FTC	2,287	7,500	0
261-4110 Pest Control - FTC	666	1,500	1,500
261-4220-0000 Alarm	7,827	10,512	10,512
Security (Sec 97)		35,000	35,371
261-4220-0000 Alarm - FTC	9,899	11,235	7,500
261-4230-0000 Building Lease	0		
261-4230-0000 Building Lease - FTC	0		
261-5510-0000 Heat	20,546	30,000	30,000
261-5510 Heat - FTC	11,647	15,000	15,000
261-5520 Electricity	98,553	100,000	100,000
261-5520 Electricity - FTC	25,153	35,000	35,000
261-5990-0000 Supplies & Materials	23,545	20,000	20,000
261-7910-0000 Miscellaneous	0	1,000	1,000
Total	922,319	815,644	760,251
Transportation			
271-4210-0000 Contract Transportation	10,227	34,479	32,000
Total	10,227	34,479	32,000
Central Services (Technology)			
283-3220 Workshops & Conferences - Title IIA	4,782	9,527	2,370
283-3220 Workshops & Conferences - Title IV	0		
284-3190-0000 Purchased Serv - IT Providers	65,443	50,000	50,000
284-3450-0000 Software/Agreements	40,952	40,000	40,000
284-5990-0000 Supplies	35,078	25,450	25,450
284-6420 Technology Plan	0	42,000	42,000
284-6420 Capital Outlay < \$5,000	4,246	20,000	30,000
Total	156,001	186,977	189,820
Athletics			
293-3190-0000 Purchased Serv - Salaries/Coaching	28,473	32,000	33,119
293-5990-0000 Supplies	35,075	30,000	30,000
293-7410 Dues/Fees	41,515	35,000	35,000
Total	105,063	97,000	98,119

WEST MICHIGAN AVIATION ACADEMY
General Fund
2023-24 Original Budget

Account	2021-22 Actual	2022-23 Proj. FINAL	2023-24 Original
Community Services			
296-5110		18,186	8,186
	0	18,186	8,186
Community Activities			
361-5110	0	500	500
	0	500	500
Outgoing Transfers & Other Transactions			
511-7210	16,354	43,512	43,512
511-7140	76,760	28,920	28,920
631-8110	631,770	635,000	635,000
641-8110	50,000	350,000	100,000
641-8110	0	100,000	25,000
	784,443	1,157,432	832,432
Total Expenditures & Other Transactions			
	13,152,673	7,847,043	7,789,473
Revenues & Other Financing Sources Over (Under) Expenditures and Other Uses			
	61,046	159,301	234,768
Beginning Fund Balance			
	1,309,056	1,370,102	1,529,403
Ending Fund Balance			
	1,370,102	1,529,403	1,764,171
Fund Balance as % of Unrestricted State Aid	26%	28%	31%

