

**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	\$ 648,671
State	6,406,362
Federal	520,834
From other ISD	30,633
Incoming Transfers and Other Transactions	540,000
<b>Total Revenue</b>	<b>\$ 8,146,500</b>

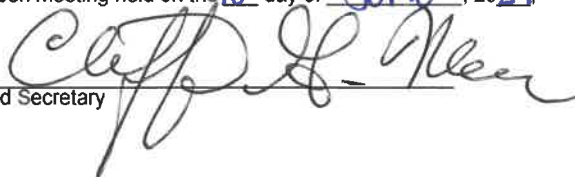
BE IT FURTHER RESOLVED, that \$ 8,431,378 general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Instruction:	
Basic Programs	\$ 2,868,827
Added Needs	1,076,360
Support Services:	
Pupil Services	349,913
Improvement of Instruction	129,451
General Administration	479,592
School Administration	844,517
Business	21,364
Operations/Maintenance	863,528
Transportation	16,652
Central Services/Technology	270,084
Athletics	118,119
Community Activities	7,878
Site Improvements	-
Outgoing Transfers and Other Transactions	1,385,094
<b>Total Appropriated</b>	<b>\$ 8,431,378</b>
Excess Revenues Over (Under) Expenditures	(284,877)
Beginning Fund Balance	1,694,040
<b>Ending Fund Balance</b>	<b>\$ 1,409,163</b>

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 18<sup>th</sup> day of June, 2024, at which a quorum was present.

Board Secretary



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

Account	2022-23 Audited	2023-24 Original	2023-24 Revision	2023-24 Proj. Final
<i>Budgeted Student Count</i>	600.00	600.00	610.00	603.53
<i>Blended Student Count</i>	600.09	599.21	609.00	603.53
<i>Per Pupil</i>	\$ 9,150.00	\$ 9,400.00	\$ 9,608.00	\$ 9,608.00
<b>Revenue</b>				
<b>Revenue from Local Sources</b>				
173-0000-000 Athletics	67,192	54,000	54,000	54,000
191-0000 Rentals - Flight Training Center	188,501	174,000	174,000	174,000
192-0000 Donations	49,608	160,000	160,000	10,000
192-0000 Donations/Gift - Flight Training Center		0		
199-0000 Uniform Sales	33,304	40,000	40,000	40,000
199-0000 E-Rate Reimbursement		7,500	7,500	38,671
199-0000 Flight Training Revenue	350,921	250,000	250,000	250,000
199-0000 Alumni Flight Operations	100,806	50,000	50,000	60,000
199-0000 Summer School		7,000	7,000	7,000
199-0000 Sale of Plane				
199-0000-000 Miscellaneous	75,550	75,000	75,000	15,000
<b>Revenue from State Sources</b>				
311-0010-000 State Aid Foundation	5,490,454	5,632,555	5,851,272	5,828,117
312-0000-000 Special Education	40,097	48,000	48,000	32,515
312-0010-000 Headlee Data Collection	16,166	16,260	16,260	17,738
312-0020-000 At Risk	146,263	146,263	146,263	146,188
312-0000 Vocational/CTE Education	194,233	175,000	175,000	145,081
312-0000 31o Funding	38,305	19,153	31,643	54,272
312-0000 CTE Incentive		0		6,792
312-0003 Bilingual Education	979	1,249	1,249	1,247
312-0000 First Robotics	6,060	0		4,940
312-0000 MSPERS Offset	3,550	3,678	3,678	3,678
312-0000 School Safety - Sec 97		35,371	70,371	70,371
312-0000 31aa Per Pupil Mental Health Grant			132,000	69,550
317-0120 Special Education Millage Incentive - Sect 56(7)	17,708	18,524	18,524	18,524
312-0000 FAFSA Completion Challenge				7,350
<b>Revenue from Federal Sources</b>				
414-0210 Title IA	65,264	68,265	60,031	80,675
414-0210 Title II A	9,450	5,688	9,014	20,747
414-0000 Title III		118	2,189	347
414-0000 Title IV	10,404	10,000	10,000	14,975
414-0000 Section 41 Bilingual Education		1,249	1,249	
414-0120 IDEA ARP	6,102	6,102		
414-0120 IDEA	45,541	50,000	29,282	29,282
414-0250 ESSER II	115,327	0		
414-0250 ESSER III	150,000	236,670	236,670	286,670
414-0250 11t Equalization	79,487	75,565	88,138	88,138

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

Account	2022-23 Audited	2023-24 Original	2023-24 Revision	2023-24 Proj. Final
<b>Incoming Transfers and Other Transactions</b>				
513-0120-000( Act 18	117,032	117,032	117,032	12,528
GVSU Award				18,105
611-000        Transfer from ASF				
<b>627-0000        Break out of Donation from WMAA Foundation</b>				
- Longevity		45,000	45,000	45,000
- Staff		136,756	140,464	145,000
- Programs		358,244	354,536	350,000
MOU Annual Operations				
Restricted				
<b>627-0000        Subtotal - Donation from WMAA Foundation</b>	<b>575,000</b>	<b>540,000</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>	<b>8,146,500</b>

**Expenditures**

<b>Instructional Expenditures</b>				
113-3110-124( Purchased Serv - Salaries	1,600,774	1,609,732	1,520,034	1,500,360
113-3110        Purchased Serv - Salaries - ESSER 3	148,488	0	236,670	286,670
113-3110        Staff Retention (longevity bonuses)		45,000	45,000	
113-3110        Staff Retention (salary increases)		150,000		
113-3110        Purchased Serv - Salaries - 11t				
113-3110-187( Purchased Serv - Substitutes	58,985	70,000	70,000	50,000
113-3110-213( Purchased Serv - Benefits	339,412	336,024	437,704	438,839
113-3110-283( Purchased Serv - Taxes	150,702	167,476	178,907	181,345
<b>Total Purchased Services</b>	<b>2,298,361</b>	<b>2,378,233</b>	<b>2,488,315</b>	<b>2,457,215</b>
113-2310        Tuition Reimbursement		4,000	4,000	4,000
113-3450-000( Online Learning Licenses	62,531	42,000	63,000	63,000
113-3710-000( Dual Enrollment	69,651	60,000	70,000	55,000
113-3910        Purchased Serv - Title IV			2,100	4,600
113-4220-000( Copier Lease	12,417	50,000		
113-5110-000( Teaching Supplies	45,295	50,000	50,000	55,000
113-5110-        Testing Supplies	36,854	45,000	45,000	40,000
113-5110        Supplies & Materials - Title IV	4,806	5,042	5,408	5,408
113-5110        Engineering Teaching Supplies	28,222	17,500		
113-5210-000( Textbooks	8,055	25,000	25,000	20,000
113-5990-000( Uniforms	54,574	70,000	70,000	60,000
113-5990-001 Engineering Teaching Supplies			17,500	17,500
113-6420-000( Furniture & Equipment < \$5,000	894	0		4,024
113-7410-000( Dues & Fees	4,544	1,000	5,000	5,000
113-7910-000( Miscellaneous		1,000	1,000	1,000

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

Account	2022-23 Audited	2023-24 Original	2023-24 Revision	2023-24 Proj. Final
113-5110 Supplies & Materials - Title III		0		
<b>Total</b>	<b>2,626,204</b>	<b>2,748,775</b>	<b>2,846,323</b>	<b>2,791,747</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		
119-3450 Software				16,780
<b>Total</b>	<b>45,980</b>	<b>7,000</b>	<b>18,000</b>	<b>16,780</b>
<b>Special Programs</b>				
113-3110-124C Capstone	3,580	5,000	5,000	5,000
113-5110 UAS/Sci O/Vex	26,429	45,000	45,000	45,000
241-3150 Purchased Serv - Development Office	177,909	136,756	140,464	145,000
<b>Total</b>	<b>207,918</b>	<b>186,756</b>	<b>190,464</b>	<b>195,000</b>
<b>Cost of Aviation Department</b>				
113-3110 Soaring Program	16,355	10,300	10,300	10,300
127-3110-124C Purchased Serv - Aviation Instruction	272,030	350,889	328,361	378,280
127-3110 Purchased Serv - Aviation - Vocational Ed Grant	193,913	195,000	195,000	145,081
127-3150 Purchased Serv - Dean	79,112	66,658	66,658	66,658
127-3190 Purchased Serv - Aviation Consultant/Supplies	13,200	10,500	35,000	35,000
127-5110 Airplane Kit	32,240	60,000	60,000	4,000
127-5910 Build A Plane Supplies	7,408	10,000	10,000	17,000
127-5910 Aircraft Supplies/Permits/Licenses	26,061	5,000	5,000	11,000
127-5910 Repairs & Maintenance	63,171	70,000	70,000	65,000
127-5910 Fuel	57,515	45,000	45,000	75,000
127-5910 Aviation Insurance	66,837	81,000	81,000	68,390
127-5910 Engine Overhaul Sustainment	36,756	40,000	40,000	9,107
<b>Total</b>	<b>864,598</b>	<b>944,347</b>	<b>946,318</b>	<b>884,815</b>
<b>Added Needs (Special Education)</b>				
122-3110-124C Purchased Serv - Salaries	11,581	18,724	28,091	58,257
122-3110-213C Purchased Serv - Benefits	8,800	11,375	11,658	11,658
122-3110-283C Purchased Serv - Taxes	2,207	3,702	5,162	5,162
122-3110 Purchased Serv - Salaries - Special Ed Millage	18,524	18,524	18,524	
122-3220 Workshops/Conferences		2,500	2,500	2,500
122-5110 Teaching Supplies - Sect 41 grant		1,249	1,249	1,249
122-5110-000C Teaching Supplies	139	1,000	1,000	1,000
<b>Total</b>	<b>41,251</b>	<b>57,073</b>	<b>68,183</b>	<b>79,825</b>

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

Account	2022-23 Audited	2023-24 Original	2023-24 Revision	2023-24 Proj. Final
<b>Added Needs (Special Education) IDEA/IDEA ARP</b>				
122-3110-1240 Purchased Serv - Salaries - IDEA	54,078	50,594	42,948	29,282
122-6420 Added Needs - Furniture			11,000	
<b>Total</b>	<b>54,078</b>	<b>56,696</b>	<b>53,948</b>	<b>29,282</b>
<b>Compensatory Education</b>				
125-3110-1240 Purchased Serv - Saturday School	8,374	5,000	8,400	8,400
125-3110 Purchased Serv - Salaries - Title IV		0		2,475
125-5110 Supplies & Materials - Title IV		1,808	840	840
125-5110 Supplies & Materials - Title III		118	509	347
<b>Total</b>	<b>8,374</b>	<b>6,926</b>	<b>9,749</b>	<b>12,062</b>
<b>Compensatory Education - Title IA</b>				
125-3110-1240 Purchased Serv - Salaries - Title IA	65,264	91,649	59,531	80,175
125-5110 Homeless Supplies - Title IA		0	500	500
<b>Total</b>	<b>65,264</b>	<b>91,649</b>	<b>60,031</b>	<b>80,675</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	100,362
212-3130 Purchased Serv - Counselor - 31o MCAN Advisor		0 15,000		54,272
214-3130 Purchased Serv - Psychological	16,970	28,289	29,116	33,000
214-3130 Pension Expense	5,057	3,500	3,500	3,500
215-3130 Purchased Serv - Speech	5,024	41,934	43,170	43,170
216-3130 Purchased Serv - Social Work	54,904	67,974	69,783	69,783
219-3150 Purchased Serv - Academy Liasion Officer At Risk	29,839	31,982	38,823	45,826
<b>Total</b>	<b>259,692</b>	<b>258,984</b>	<b>330,654</b>	<b>349,913</b>
<b>Instructional Support</b>				
221-3220-0000 Workshops & Conferences	7,448	13,000	13,000	13,000
221-3220- Workshops & Conferences - Title IIA	1,930	8,508	7,964	18,490
221- Title III Stipends			1,680	
221-5110 Supplies & Materials		700	700	700
225-5990 Supplies & Materials - ESSERs	25,825	0		
226-3150 Freshman Orientation (Summer Nav Camp)	8,123	16,500	16,500	16,500
221-3190 Purchased Serv - 11t	58,432	75,565	80,761	80,761
226-3130 Purchased Serv - Facilitator - Title IA		0		
<b>Total</b>	<b>101,758</b>	<b>114,273</b>	<b>120,605</b>	<b>129,451</b>
<b>General Administration - Board of Education</b>				
231-3170-0000 Legal Fees	7,503	12,000	12,000	5,000

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

Account	2022-23 Audited	2023-24 Original	2023-24 Revision	2023-24 Proj. Final
231-3180-000( Audit Fees	10,150	10,150	10,150	12,500
231-7410-000( Dues & Fees	2,695	5,000	5,000	5,000
231-7910     Miscellaneous		1,500	1,500	1,500
231-7910     Graduation	22,400	15,000	25,000	25,000
<b>Total</b>	<b>42,748</b>	<b>43,650</b>	<b>53,650</b>	<b>49,000</b>
<b>General Administration - Executive Administration</b>				
232-3150     Oversight Fee	167,218	168,977	175,538	173,961
232-3150     Purchased Serv - Management Fee	192,829	197,139	204,795	205,131
232-3200     Travel	9,636	10,000	10,000	10,000
232-3510     Advertising/Marketing Consultant	41,477	40,000	40,000	40,000
232-7910     Miscellaneous		1,500	1,500	1,500
<b>Total</b>	<b>411,160</b>	<b>417,616</b>	<b>431,833</b>	<b>430,592</b>
<b>School Administration</b>				
241-3150-000- Purchased Serv - Administrators/Admin Support	606,164	614,886	648,733	647,717
241-3220-000( Workshops & Conferences		1,000	1,000	1,300
241-3430-000( Mail/Postage	4,280	5,000	5,000	5,000
241-5910-000( Office Supplies	40,110	32,000	32,000	32,000
241-6420     Furniture/Equipment <\$5,000		10,000	10,000	5,000
241-7410-000( Dues & Fees	6,531	7,500	7,500	7,500
241-7910-000( Miscellaneous		1,000	1,000	1,000
<b>Total</b>	<b>657,085</b>	<b>671,386</b>	<b>705,233</b>	<b>699,517</b>
<b>Business Support Services</b>				
259-3920-000( Liability Insurance	11,364	11,364	11,364	11,364
259-7210-000( Interest	12,983	10,000	5,000	5,000
259-7410-000( Bank Charges, Dues & Fees	5,536	5,000	5,000	5,000
<b>Total</b>	<b>29,883</b>	<b>26,364</b>	<b>21,364</b>	<b>21,364</b>
<b>Operations &amp; Maintenance</b>				
261-3190-164( Purchased Serv - Janitorial	245,383	244,373	258,755	270,562
261-3410-000( Telephone	28,581	30,000	30,000	30,000
261-3410-000( Telephone - FTC	3,520	3,520	3,520	3,520
261-3830-000( Water & Sewer	10,051	14,375	14,375	14,375
261-3830-000( Water & Sewer - FTC	3,500	10,000	10,000	5,000
261-3840-000( Waste & Trash Disposal	13,258	20,000	20,000	15,000
261-3840-000( Waste & Trash Disposal - FTC	2,500	3,000	3,000	3,000
261-3910-000( Building Insurance	38,455	40,000	40,000	42,000
261-3910-000( Building Insurance - FTC	5,000	6,000	6,000	9,000
261-4110-000( Building Maintenance & Repair	137,394	90,000	125,000	125,000
261-4110-000( Building Maintenance & Repair - FTC	34,348	14,400	50,200	45,200
261-4220-000( Alarm	22,819	10,512	10,512	17,000

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

Account	2022-23 Audited	2023-24 Original	2023-24 Revision	2023-24 Proj. Final
266-3190-000- Sec 97 Student Safety	7,157	35,371	70,371	70,371
261-4220-000( Alarm - FTC		7,500	7,500	7,500
261-4230-000( Building Lease	3,626			
261-5510-000( Heat	26,192	30,000	30,000	30,000
261-5510 Heat - FTC	6,548	15,000	15,000	15,000
261-5520 Electricity	94,906	100,000	100,000	100,000
261-5520 Electricity - FTC	23,726	35,000	35,000	35,000
261-5990-000( Supplies & Materials	27,228	20,000	20,000	25,000
261-7910-000( Miscellaneous		1,000	1,000	1,000
<b>Total</b>	<b>734,192</b>	<b>760,251</b>	<b>850,233</b>	<b>863,528</b>
<b>Transportation</b>				
271-4210-000( Contract Transportation	12,546	32,000	32,000	15,000
271-4210 Contract Transportation - Title IV			1,652	1,652
<b>Total</b>	<b>12,546</b>	<b>32,000</b>	<b>33,652</b>	<b>16,652</b>
<b>Central Services (Technology)</b>				
283-3220 Workshops & Conferences - Title IIA	7,521	2,370	1,050	2,257
283-0000 Purchased Serv - 31aa			107,600	53,800
284-0000 Technology - 31aa			24,400	15,750
284-3190-000( Purchased Serv - IT Providers	50,790	50,000	53,000	53,000
284-3450-000( Software/Agreements	46,288	40,000	47,000	47,000
284-4140 Software Maintenance Agreements				
284-5990-000( Supplies	12,597	25,450	25,450	27,000
284-6410-001 Student Chromebooks	45,091	42,000	42,000	51,277
284-6410 Capital Outlay > \$5,000		30,000	30,000	
284-6420-000( Capital Outlay < \$5,000		0		20,000
<b>Total</b>	<b>162,287</b>	<b>189,820</b>	<b>330,500</b>	<b>270,084</b>
<b>Athletics</b>				
293-3190-000( Purchased Serv - Salaries/Coaching	39,086	33,119	33,119	33,119
293-5990-000( Supplies	27,465	30,000	30,000	35,000
293-7410 Dues/Fees	48,954	35,000	50,000	50,000
<b>Total</b>	<b>115,505</b>	<b>98,119</b>	<b>113,119</b>	<b>118,119</b>
<b>Community Services</b>				
296-5110 After School Opportunities - 11t	10,808	0	7,378	7,378
<b>Total</b>	<b>10,808</b>	<b>0</b>	<b>7,378</b>	<b>7,378</b>
<b>Community Activities</b>				
361-5110 Supplies/Materials - Title IA		500		500
<b>Total</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>500</b>

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

Account	2022-23 Audited	2023-24 Original	2023-24 Revision	2023-24 Proj. Final
<b>Outgoing Transfers &amp; Other Transactions</b>				
511-7150-000 Lease - Principal	48,512	43,512	43,512	43,512
511-7150-001 Lease - Principal FTC	47,011	28,920	28,920	28,920
511-7150-002 Lease - Copier FTC			5,000	5,000
511-7150-003 Lease - Copier			45,000	45,000
631-8110 Transfer to Debt Service Fund	633,159	635,000	635,000	635,000
641-8110 Transfer to Capital Projects Fund	350,000	100,000	200,000	200,000
641-8110 Transfer to Capital Projects Fund - FTC	100,000	25,000	50,000	50,000
<b>Total</b>	<b>1,178,682</b>	<b>832,432</b>	<b>1,007,432</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>8,053,716</b>
622-8110 <i>Transfer to Create Aircraft Sustainment Fund</i>				377,662
<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>(284,877)</b>
<b>Beginning Fund Balance</b>	<b>1,370,102</b>	<b>1,529,403</b>	<b>1,694,040</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>1,409,163</b>
<b>Fund Balance as % of Unrestricted State Aid</b>	<b>31%</b>	<b>31%</b>	<b>32%</b>	<b>24%</b>