

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 2026.

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

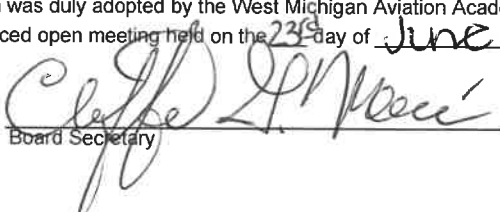
	FY26
Revenue	
Local	\$ 1,065,284
State	6,455,587
Federal	144,904
From other ISD	42,220
Incoming Transfers and Other Transactions	731,000
Total Revenue	<u>\$ 8,438,995</u>

BE IT FURTHER RESOLVED, that \$ 8,483,014
general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Instruction:	
Basic Programs	\$ 2,933,892
Added Needs	1,049,266
Support Services:	
Pupil Services	337,406
Improvement of Instruction	44,219
General Administration	568,548
School Administration	931,000
Business	27,000
Operations/Maintenance	883,099
Transportation	16,675
Central Services/Technology	318,982
Athletics	128,119
Community Activities	500
Site Improvements	-
Outgoing Transfers and Other Transactions	<u>1,244,309</u>
Total Appropriated	<u>\$ 8,483,014</u>
Excess Revenues Over (Under) Expenditures	(44,019)
Beginning Fund Balance	<u>2,067,578</u>
Ending Fund Balance	<u><u>\$ 2,023,559</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 23rd day of June, 2026 at which a quorum was present.


Board Secretary

WEST MICHIGAN AVIATION ACADEMY
General Fund
2025-26 Final Budget

Account	2025-26 Original	2025-26 Revision	2025-26 Final
<i>Budgeted Student Count</i>	605.00	610.61	610.61
<i>Blended Student Count</i>	604.90	607.78	608.39
<i>Per Pupil</i>	\$ 10,000.00	\$ 10,050.00	\$ 10,050.00
Revenue			
Revenue from Local Sources			
173-0000-0000 Athletics	60,000	60,000	60,000
191-0000 Rentals - Flight Training Center	174,000	174,000	174,000
192-0000 Donations	10,000	10,000	
199-0000 Uniform Sales	40,000	40,000	40,000
199-0000 E-Rate Reimbursement	7,500	7,500	7,500
199-0000 Flight Training Revenue	220,000	155,000	155,000
199-0000 Summer School	7,000	7,000	
199-0000 Miscellaneous		143,159	143,159
199-0000-0000 Student Fees	65,000	65,000	80,000
194-0000 Lease Asset			405,625
Revenue from State Sources			
311-0010-0000 State Aid Foundation	6,049,000	5,965,169	5,971,160
312-0000-0000 Special Education	64,847	64,847	(7,487)
312-0010-0000 Headlee Data Collection	17,618	17,618	18,034
312-0020-0000 At Risk	157,362	210,525	210,406
312-0000 Vocational/CTE Education	130,000	102,683	102,683
312-0000 CTE Incentive	7,597	15,766	15,767
312-0003 Bilingual Education	1,678		
312-0000 Vex Robotics	3,269		4,333
312-0000 School Safety - Sec 97			4,000
312-0000 31aa Per Pupil Mental Health Grant	103,644	43,644	43,644
317-0120 Special Education Millage Incentive - Sect 56(7)	18,524	6,000	6,000
312-0000 Educator Compensation Program			87,047
312-0000 29(6) Enrollment Stabilization		11,759	
Revenue from Federal Sources			
414-0210 Title IA	60,000	68,732	78,716
414-0210 Title II A	10,000	21,088	21,784
414-0000 Title III			223
414-0000 Title IV	10,000	14,406	14,407
414-0120 IDEA	30,000	29,774	29,774
Incoming Transfers and Other Transactions			
513-0120-0000 Act 18	150,000	(68,239)	(10,780)
GVSU Award	18,210	18,210	48,000

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Account		2025-26 Original	2025-26 Revision	2025-26 Final
611-000	WMTC Stipend	3,000	3,000	5,000
	Transfer from ASF	145,000	175,000	
627-0000	<i>Break out of Donation from WMAA Foundation</i>			
	- Longevity			
	- Staff			
	- Programs			
	MOU Annual Operations	548,000	548,000	548,000
	Restricted	183,000	183,000	183,000
627-0000	<i>Subtotal - Donation from WMAA Foundation</i>	731,000	731,000	731,000
Total Revenues & Other Transactions		8,294,249	8,092,641	8,438,995

Expenditures

Instructional Expenditures				
113-3110-1240	Purchased Serv - Salaries	1,719,370	1,765,579	1,785,000
113-3110	Staff Retention (longevity bonuses)	83,000	83,000	
113-3110	Staff Retention (salary increases)	130,000		
113-3110-1870	Purchased Serv - Substitutes	70,000	70,000	50,000
113-3110-2130	Purchased Serv - Benefits	429,188	421,409	430,000
113-3110-2830	Purchased Serv - Taxes	163,291	166,299	170,000
	Total Purchased Services	2,594,849	2,506,287	2,435,000
113-2310	Tuition Reimbursement	4,000	4,000	4,000
113-3110	WMTC Resident Stipend	3,000	3,000	5,000
113-3450-0000	Online Learning Licenses	63,000	63,000	63,000
113-3710-0000	Dual Enrollment	100,000	100,000	100,000
113-3910	Purchased Serv - Title IV	2,100	2,100	6,084
113-4220-0000	Copier Lease	20,000		
113-5110-0000	Teaching Supplies	65,000	65,000	65,000
113-5110-	Testing Supplies	40,000	40,000	40,000
113-5110	Supplies & Materials - Title IV	5,508	9,914	5,508
113-5210-0000	Textbooks	25,000	25,000	25,000
113-5990-0000	Uniforms	60,000	60,000	60,000
113-5990-001	Engineering Teaching Supplies	30,000	50,000	50,000
113-7410-0000	Dues & Fees	5,000	5,000	7,000
113-7910-0000	Miscellaneous			
	Total	3,017,457	2,933,301	2,865,592

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Account		2025-26 Original	2025-26 Revision	2025-26 Final
Summer School				
119-3110	Purchased Serv - Summer School	18,000	18,000	18,000
	Total	18,000	18,000	18,000
Special Programs				
113-3110-1240	Capstone	5,000	5,000	
113-5110	UAS/Sci O/Vex	45,000	45,000	40,000
241-3150	Purchased Serv - Development Office	185,154	174,711	182,000
	Total	235,154	224,711	222,000
Cost of Aviation Department				
113-3110	Soaring Program	10,300	10,300	10,300
127-3110-1240	Purchased Serv - Aviation Instruction	359,239	404,398	375,000
127-3110	Purchased Serv - Aviation - Vocational Ed Grant	140,000	118,449	118,449
127-3150	Purchased Serv - Dean	98,793	103,365	103,365
127-3190	Purchased Serv - Aviation Consultant/Supplies	30,000	30,000	
127-5110	Airplane Kit	4,000	4,000	
127-5910	Build A Plane Supplies	10,000	30,000	
127-5910	Aircraft Supplies/Permits/Licenses	5,000	5,000	
127-5910	Repairs & Maintenance	65,000	65,000	80,000
127-5910	Fuel	55,000	45,000	45,000
127-5910	Aviation Insurance	86,245	86,245	70,000
127-5910	Engine Overhaul Sustainment	40,000	63,417	47,490
	Total	903,578	965,174	849,604
Added Needs (Special Education)				
122-3110-1240	Purchased Serv - Salaries	51,206	63,900	58,000
122-3110-2130	Purchased Serv - Benefits	7,306	10,560	10,000
122-3110-2830	Purchased Serv - Taxes	6,238	5,845	7,000
122-3220	Workshops/Conferences	2,500	2,500	2,500
122-5110	Teaching Supplies - Sect 41 grant	1,249	1,249	1,249
122-5110-0000	Teaching Supplies	1,000	1,000	2,500
122-6420	Furniture & Equipment < \$5,000			14,483
	Total	69,500	85,053	95,732
Added Needs (Special Education) IDEA/IDEA ARP				
122-3110-1240	Purchased Serv - Salaries - IDEA	47,819	30,108	29,774
	Total	47,819	30,108	29,774

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Account	2025-26 Original	2025-26 Revision	2025-26 Final
Compensatory Education			
125-3110-1240 Purchased Serv - Saturday School	8,400	8,400	5,000
125-5110 Supplies & Materials - Title IV	740	740	740
Total	9,140	9,140	5,740
Compensatory Education - Title IA			
125-3110-1240 Purchased Serv - Salaries - Title IA	59,500	66,376	77,816
125-5110 Homeless Supplies - Title IA	500	900	900
Total	60,000	67,276	78,716
Support Services			
212-3130 Purchased Serv - Counselor	18,183	16,845	
212-3130 Purchased Serv - Counselor - 31a At Risk	116,556	166,585	164,406
MCAN Advisor	15,000	15,000	
214-3130 Purchased Serv - Psychological	29,966	32,043	20,000
214-3130 Pension Expense	3,500	3,500	
215-3130 Purchased Serv - Speech	34,001	9,249	25,000
216-3130 Purchased Serv - Social Work	71,808	78,542	82,000
219-3150 Purchased Serv - Academy Liaison Officer At Risk	40,806	43,940	46,000
Total	329,818	365,703	337,406
Instructional Support			
221-3220-0000 Workshops & Conferences	13,000	13,000	13,000
221-3220- Workshops & Conferences - Title IIA	6,318	17,406	20,296
221-5110 Supplies & Materials	700	700	700
226-3150 Freshman Orientation (Summer Nav Camp)	16,500	10,000	10,000
221-5110 Supplies & Materials - Title III			223
Total	36,518	41,106	44,219
General Administration - Board of Education			
231-3170-0000 Legal Fees	12,000	12,000	30,000
231-3180-0000 Audit Fees	15,000	19,620	15,500
231-7410-0000 Dues & Fees	5,000	5,000	5,000
231-7910 Miscellaneous	1,500	1,500	1,500
231-7910 Graduation	25,000	25,000	25,000
Total	58,500	63,120	77,000
General Administration - Executive Administration			
232-3150 Oversight Fee	181,470	178,955	178,767
232-3150 Purchased Serv - Management Fee	261,715	258,781	262,681
232-3200 Travel	10,000	10,000	10,100

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General Fund 2025-26 Final Budget

Account		2025-26 Original	2025-26 Revision	2025-26 Final
232-3510	Advertising/Marketing Consultant	40,000	40,000	40,000
232-7910	Miscellaneous	1,500	1,500	
	Total	494,685	489,236	491,548
School Administration				
241-3150-000	Purchased Serv - Administrators/Admin Support	614,821	633,470	690,000
241-3220-000	Workshops & Conferences	1,000	1,000	1,000
241-3430-000	Mail/Postage	5,000	5,000	5,000
241-5910-000	Office Supplies	32,000	32,000	32,000
241-6420	Furniture/Equipment <\$5,000	10,000	10,000	10,000
241-7410-000	Dues & Fees	7,500	7,500	11,000
241-7910-000	Miscellaneous	1,000	1,000	
	Total	671,321	689,970	749,000
Business Support Services				
259-3920-000	Liability Insurance	17,000	17,000	17,000
259-7210-000	Interest	5,000	5,000	5,000
259-7410-000	Bank Charges, Dues & Fees	5,000	5,000	5,000
	Total	27,000	27,000	27,000
Operations & Maintenance				
261-3190-164	Purchased Serv - Janitorial	261,726	230,204	230,204
261-3410-000	Telephone	30,000	30,000	30,000
261-3410-000	Telephone - FTC	3,520	3,520	3,520
261-3830-000	Water & Sewer	14,375	14,375	14,375
261-3830-000	Water & Sewer - FTC	5,000	5,000	5,000
261-3840-000	Waste & Trash Disposal	15,000	26,000	30,000
261-3840-000	Waste & Trash Disposal - FTC	3,000	5,688	7,000
261-3910-000	Building Insurance	42,000	42,000	50,000
261-3910-000	Building Insurance - FTC	9,000	9,000	9,000
261-4110-000	Building Maintenance & Repair	185,000	185,000	185,000
261-4110-000	Building Maintenance & Repair - FTC	45,200	45,200	50,000
261-4220-000	Alarm	18,000	18,000	18,000
261-4220-000	Alarm - FTC	8,000	8,000	11,000
261-5510-000	Heat	30,000	30,000	30,000
261-5510	Heat - FTC	15,000	15,000	15,000
261-5520	Electricity	115,000	115,000	120,000
261-5520	Electricity - FTC	35,000	45,000	45,000
261-5990-000	Supplies & Materials	30,000	30,000	30,000
261-7910-000	Miscellaneous	1,000	1,000	
	Total	865,821	857,987	883,099

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Account		2025-26 Original	2025-26 Revision	2025-26 Final
Transportation				
271-4210-0000	Contract Transportation	15,000	15,000	15,000
271-4210	Contract Transportation - Title IV	1,652	1,652	1,675
	Total	16,652	16,652	16,675
Central Services (Technology)				
283-3220	Workshops & Conferences - Title IIA	3,682	3,682	1,488
283-3000	Purchased Serv - 31aa	103,644	43,644	36,644
283-7910	Miscellaneous - Title IV			400
284-3000	Technology - 31aa			7,000
284-3190-0000	Purchased Serv - IT Providers	53,000	53,000	53,000
284-3450-0000	Software/Agreements	47,000	47,000	47,000
284-5990-0000	Supplies	25,450	25,450	25,450
284-6410-001	Student Chromebooks	56,000	56,000	56,000
284-6410	Capital Outlay > \$5,000	60,000	60,000	67,000
284-6420-0000	Capital Outlay < \$5,000	25,000	25,000	25,000
	Total	373,776	313,776	318,982
Athletics				
293-3190-0000	Purchased Serv - Salaries/Coaching	33,119	33,119	33,119
293-5990-0000	Supplies	35,000	35,000	35,000
293-7410	Dues/Fees	50,000	50,000	60,000
	Total	118,119	118,119	128,119
Community Activities				
361-5110	Supplies/Materials - Title IA	500	500	500
	Total	500	500	500
Outgoing Transfers & Other Transactions				
456-6410	Capital Outlay > \$5,000			405,625
511-7150-000	Lease - Principal	51,000	55,569	55,569
511-7150-001	Lease - Principal FTC	29,000	33,115	33,115
511-7150-002	Lease - Copier FTC	5,000		
511-7150-003	Lease - Copier	15,000	40,000	40,000
631-8110	Transfer to Debt Service Fund	635,000	635,000	635,000
641-8110	Transfer to Capital Projects Fund	100,000	50,000	50,000
641-8110	Transfer to Capital Projects Fund - FTC	50,000	25,000	25,000
	Total	885,000	838,684	1,244,309

WEST MICHIGAN AVIATION ACADEMY
General Fund
2025-26 Final Budget

Account	2025-26 Original	2025-26 Revision	2025-26 Final
Total Expenditures & Other Transactions	8,238,358	8,154,616	8,483,014
622-8110 <i>Transfer to Create Aircraft Sustainment Fund</i>	<i>50,000</i>	<i>50,000</i>	
Revenues & Other Financing Sources Over (Under) Expenditures and Other Uses	5,892	(111,975)	(44,019)
Beginning Fund Balance	1,760,516	2,067,578	2,067,578
Ending Fund Balance	1,766,408	1,955,603	2,023,559
Fund Balance as % of Unrestricted State Aid	29%	33%	34%