

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 2027.

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

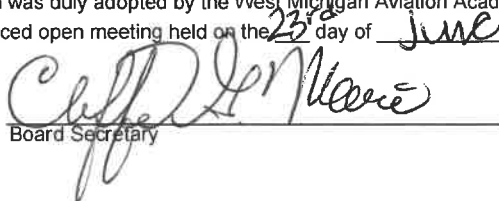
	FY27
Revenue	
Local	\$ 551,500
State	6,708,825
Federal	117,774
From other ISD	71,210
Incoming Transfers and Other Transactions	692,400
Total Revenue	<u>\$ 8,141,709</u>

BE IT FURTHER RESOLVED, that \$ 8,195,685
general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Instruction:	
Basic Programs	\$ 3,108,964
Added Needs	987,170
Support Services:	
Pupil Services	345,819
Improvement of Instruction	30,018
General Administration	582,394
School Administration	935,339
Business	58,699
Operations/Maintenance	860,714
Transportation	16,652
Central Services/Technology	270,132
Athletics	128,119
Community Activities	500
Site Improvements	-
Outgoing Transfers and Other Transactions	<u>871,166</u>
Total Appropriated	<u>\$ 8,195,685</u>
Excess Revenues Over (Under) Expenditures	(53,977)
Beginning Fund Balance	2,023,559
Ending Fund Balance	<u><u>\$ 1,969,582</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

2026-27 Original Budget

Account	2024-25 Audited	2025-26 Final	2026-27 Original
<i>Budgeted Student Count</i>		610.61	615.00
<i>Blended Student Count</i>	598.70	608.39	614.30
<i>Per Pupil</i>	\$ 9,608.00	\$ 10,050.00	\$ 10,300.00
Revenue			
Revenue from Local Sources			
11-151 Interest Income	25,635		
173-0000-0000 Athletics	65,073	60,000	60,000
191-0000 Rentals - Flight Training Center	174,000	174,000	174,000
192-0000 Donations	5,000		
199-0000 Uniform Sales	21,047	40,000	40,000
199-0000 E-Rate Reimbursement		7,500	7,500
199-0000 Flight Training Revenue	196,266	155,000	155,000
199-0000 Alumni Flight Operations	14,754		
199-0000 Miscellaneous		143,159	35,000
199-0000-0000 Student Fees	85,811	80,000	80,000
194-0000 Lease Asset		405,625	
Revenue from State Sources			
311-0010-0000 State Aid Foundation	5,752,310	5,971,160	6,327,290
311-0010 22e Charter School Per Pupil Payment	224,340		
312-0000-0000 Special Education	97,180	(7,487)	28,680
312-0010-0000 Headlee Data Collection	17,578	18,034	17,999
312-0020-0000 At Risk	168,645	210,406	210,406
312-0000 Vocational/CTE Education	170,211	102,683	102,683
312-0000 CTE Incentive	7,597	15,767	15,767
312-0003 Bilingual Education	1,493		
312-0000 Vex Robotics	3,571	4,333	
312-0000 School Safety - Sec 97	975	4,000	
312-0000 31aa Per Pupil Mental Health Grant	145,500	43,644	
317-0120 Special Education Millage Incentive - Sect 56(7)	6,236	6,000	6,000
312-0000 27k Student Loan Repayment	6,842		
312-0000 Educator Compensation Program	16,003	87,047	
312-0000 29(6) Enrollment Stabilization	30,541		
11-312 Sec 97j Behavioral Interventions	15,325		
Revenue from Federal Sources			
414-0210 Title IA	69,630	78,716	68,000
414-0210 Title II A	6,642	21,784	10,000
414-0000 Title III	3,250	223	0
414-0000 Title IV	6,266	14,407	10,000
414-0120 IDEA	42,680	29,774	29,774

WEST MICHIGAN AVIATION ACADEMY
General Fund
2026-27 Original Budget

Account	2024-25 Audited	2025-26 Final	2026-27 Original
Incoming Transfers and Other Transactions			
513-0120-000(Act 18	247,492	(10,780)	50,000
GVSU Award	18,210	48,000	18,210
WMTC Stipend	19,781	5,000	3,000
627-0000 Break out of Donation from WMAA Foundation			
- Longevity			
- Staff			
- Programs			
MOU Annual Operations	652,500	548,000	585,000
Restricted		183,000	107,400
627-0000 Subtotal - Donation from WMAA Foundation		731,000	692,400
Total Revenues & Other Transactions	8,318,381	8,438,995	8,141,709

Expenditures			
Instructional Expenditures			
113-3110-124(Purchased Serv - Salaries	1,817,458	1,785,000	1,765,579
113-3110 Staff Retention (longevity bonuses)			83,000
113-3110 Staff Retention (salary increases)			130,000
113-3110-187(Purchased Serv - Substitutes	47,316	50,000	50,000
113-3110-213(Purchased Serv - Benefits	433,833	430,000	431,178
113-3110-283(Purchased Serv - Taxes	154,947	170,000	176,299
Total Purchased Services	2,453,554	2,435,000	2,636,056
113-2310 Tuition Reimbursement	4,554	4,000	4,000
113-3110 WMTC Resident Stipend	19,781	5,000	3,000
113-3450-000(Online Learning Licenses	62,960	63,000	63,000
113-3710-000(Dual Enrollment	97,869	100,000	100,000
113-3910 Purchased Serv - Title IV		6,084	2,100
113-4220-000(Copier Lease	37,073		
113-5110-000(Teaching Supplies	56,857	65,000	65,000
113-5110- Testing Supplies	36,709	40,000	40,000
113-5110 Supplies & Materials - Title IV	7,308	5,508	5,508
113-5110 Teaching Supplies - Title III	1,051		
113-5210-000(Textbooks	27,746	25,000	25,000
113-5990-000(Uniforms	55,831	60,000	60,000
113-5990-001 Engineering Teaching Supplies	28,917	50,000	30,000
113-7410-000(Dues & Fees	4,537	7,000	7,000
Total	2,894,748	2,865,592	3,040,664

WEST MICHIGAN AVIATION ACADEMY
General Fund
2026-27 Original Budget

Account		2024-25 Audited	2025-26 Final	2026-27 Original
Summer School				
119-3110	Purchased Serv - Summer School	6,775	18,000	18,000
	Total	6,775	18,000	18,000
Special Programs				
113-5110	UAS/Sci O/Vex	37,192	40,000	40,000
241-3150	Purchased Serv - Development Office	158,404	182,000	174,711
	Total	195,596	222,000	214,711
Cost of Aviation Department				
113-3110	Soaring Program	4,805	10,300	10,300
127-3110-1240	Purchased Serv - Aviation Instruction	286,213	375,000	406,427
127-3110	Purchased Serv - Aviation - Vocational Ed Grant	170,211	118,449	118,449
127-3150	Purchased Serv - Dean	95,042	103,365	103,365
127-3190	Purchased Serv - Aviation Consultant/Supplies	23,500		
127-5910	Build A Plane Supplies	9,498		
127-5910	Aircraft Supplies/Permits/Licenses	730		
127-5910	Repairs & Maintenance	13,848	80,000	40,000
127-5910	Fuel	45,650	45,000	60,000
127-5910	Aviation Insurance	3,167	70,000	70,000
127-5910	Engine Overhaul Sustainment	49,867	47,490	
	Total	702,530	849,604	808,541
Added Needs (Special Education)				
122-3110-1240	Purchased Serv - Salaries	7,676	58,000	63,900
122-3110-2130	Purchased Serv - Benefits	4,344	10,000	10,763
122-3110-2830	Purchased Serv - Taxes	613	7,000	5,845
122-3220	Workshops/Conferences		2,500	2,500
122-5110	Teaching Supplies - Sect 41 grant	1,493	1,249	1,249
122-5110-0000	Teaching Supplies	554	2,500	1,000
122-6420	Furniture & Equipment < \$5,000		14,483	
	Total	14,679	95,732	85,256
Added Needs (Special Education) IDEA/IDEA ARP				
122-3110-1240	Purchased Serv - Salaries - IDEA	46,183	29,774	30,311
	Total	46,183	29,774	30,311
Compensatory Education				
125-3110-1240	Purchased Serv - Saturday School	4,484	5,000	5,000
125-5110	Supplies & Materials - Title IV	758	740	740
	Total	5,243	5,740	5,740

WEST MICHIGAN AVIATION ACADEMY
General Fund
2026-27 Original Budget

Account		2024-25 Audited	2025-26 Final	2026-27 Original
Compensatory Education - Title IA				
125-3110-1240	Purchased Serv - Salaries - Title IA	69,630	77,816	66,721
125-5110	Homeless Supplies - Title IA		900	900
	Total	69,630	78,716	67,621
Support Services				
212-3130	Purchased Serv - Counselor	30,725		
212-3130	Purchased Serv - Counselor - 31a At Risk	123,860	164,406	166,280
	MCAN Advisor	12,500		
214-3130	Purchased Serv - Psychological	11,616	20,000	32,043
215-3130	Purchased Serv - Speech	25,531	25,000	24,506
216-3130	Purchased Serv - Social Work	75,646	82,000	78,745
219-3150	Purchased Serv - Academy Liaison Officer At Risk	39,633	46,000	44,245
219-6420	Furniture & Equipment - At Risk	5,153		
	Total	324,663	337,406	345,819
Instructional Support				
221-3220-0000	Workshops & Conferences	17,554	13,000	13,000
221-3220-	Workshops & Conferences - Title IIA	6,642	20,296	6,318
221-5110	Supplies & Materials		700	700
226-3150	Freshman Orientation (Summer Nav Camp)	16,086	10,000	10,000
221-5110	Supplies & Materials - Title III		223	
	Total	40,281	44,219	30,018
General Administration - Board of Education				
231-3170-0000	Legal Fees	5,387	30,000	20,000
231-3180-0000	Audit Fees	15,000	15,500	19,620
231-7410-0000	Dues & Fees	2,300	5,000	5,000
231-7910	Miscellaneous		1,500	1,500
231-7910	Graduation	25,291	25,000	25,000
	Total	47,979	77,000	71,120
General Administration - Executive Administration				
232-3150	Oversight Fee	179,630	178,767	189,819
232-3150	Purchased Serv - Management Fee	209,537	262,681	271,455
232-3200	Travel	2,528	10,100	10,000
232-3510	Advertising/Marketing Consultant	14,387	40,000	40,000
232-7910	Miscellaneous	1,532		
	Total	407,614	491,548	511,274

WEST MICHIGAN AVIATION ACADEMY
General Fund
2026-27 Original Budget

Account	2024-25 Audited	2025-26 Final	2026-27 Original
School Administration			
241-3150-000- Purchased Serv - Administrators/Admin Support	632,680	690,000	702,628
241-3220-000(Workshops & Conferences	535	1,000	1,000
241-3430-000(Mail/Postage	5,272	5,000	5,000
241-5910-000(Office Supplies	36,128	32,000	32,000
241-6420 Furniture/Equipment <\$5,000		10,000	10,000
241-7410-000(Dues & Fees	7,151	11,000	10,000
Total	681,766	749,000	760,628
Business Support Services			
259-3920-000(Liability Insurance	17,000	17,000	48,699
259-7210-000(Interest		5,000	5,000
259-7410-000(Bank Charges, Dues & Fees	2,804	5,000	5,000
Total	19,804	27,000	58,699
Operations & Maintenance			
261-3190-164(Purchased Serv - Janitorial	256,515	230,204	230,813
261-3410-000(Telephone	28,803	30,000	30,000
261-3410-000(Telephone - FTC	2,778	3,520	3,520
261-3830-000(Water & Sewer	12,569	14,375	14,375
261-3830-000(Water & Sewer - FTC	2,123	5,000	5,000
261-3840-000(Waste & Trash Disposal	25,188	30,000	30,000
261-3840-000(Waste & Trash Disposal - FTC	5,161	7,000	7,000
261-3910-000(Building Insurance	47,982	50,000	28,445
261-3910-000(Building Insurance - FTC		9,000	7,561
261-4110-000(Building Maintenance & Repair	165,858	185,000	185,000
261-4110-000(Building Maintenance & Repair - FTC	43,996	50,000	50,000
261-4220-000(Alarm		18,000	18,000
266-3190-000- Sec 97 Student Safety	10,314		
261-4220-000(Alarm - FTC		11,000	11,000
261-5510-000(Heat	24,738	30,000	30,000
261-5510 Heat - FTC	13,989	15,000	15,000
261-5520 Electricity	109,796	120,000	120,000
261-5520 Electricity - FTC	32,734	45,000	45,000
261-5990-000(Supplies & Materials	34,945	30,000	30,000
Total	817,489	883,099	860,714
Transportation			
271-4210-000(Contract Transportation	11,927	15,000	15,000
271-4210 Contract Transportation - Title IV		1,675	1,652
Total	11,927	16,675	16,652

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General Fund
2026-27 Original Budget

Account		2024-25 Audited	2025-26 Final	2026-27 Original
Central Services (Technology)				
283-3220	Workshops & Conferences - Title IIA		1,488	3,682
283-3000	Purchased Serv - 31aa	117,000	36,644	
283-7910	Miscellaneous - Title IV		400	
284-3000	Technology - 31aa	25,366	7,000	
284-3190-000	Purchased Serv - IT Providers	50,141	53,000	53,000
284-3450-000	Software/Agreements	23,293	47,000	47,000
284-5990-000	Supplies	26,821	25,450	25,450
284-6410-001	Student Chromebooks	107,327	56,000	56,000
284-6410	Capital Outlay > \$5,000	61,047	67,000	60,000
284-6420-000	Capital Outlay < \$5,000	7,144	25,000	25,000
	Total	418,139	318,982	270,132
Athletics				
293-3190-000	Purchased Serv - Salaries/Coaching	37,835	33,119	33,119
293-5990-000	Supplies	33,982	35,000	35,000
293-7410	Dues/Fees	49,683	60,000	60,000
	Total	121,500	128,119	128,119
Community Activities				
361-5110	Supplies/Materials - Title IA		500	500
	Total	0	500	500
Outgoing Transfers & Other Transactions				
452-0000	Site Improvements			
456-6410	Capital Outlay > \$5,000		405,625	
511-7150-000	Lease - Principal	44,731	55,569	60,064
511-7150-001	Lease - Principal FTC	27,706	33,115	36,102
511-7150-003	Lease - Copier		40,000	40,000
631-8110	Transfer to Debt Service Fund	637,789	635,000	635,000
641-8110	Transfer to Capital Projects Fund	310,000	50,000	50,000
641-8110	Transfer to Capital Projects Fund - FTC	50,000	25,000	50,000
	Total	1,070,226	1,244,309	871,166

WEST MICHIGAN AVIATION ACADEMY
General Fund
2026-27 Original Budget

Account	2024-25 Audited	2025-26 Final	2026-27 Original
Total Expenditures & Other Transactions	7,896,770	8,483,014	8,195,685
Revenues & Other Financing Sources Over (Under) Expenditures and Other Uses	421,611	(44,019)	(53,977)
Beginning Fund Balance	1,645,967	2,067,578	2,023,559
Ending Fund Balance	2,067,578	2,023,559	1,969,582
Fund Balance as % of Unrestricted State Aid	36%	34%	31%