

**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:

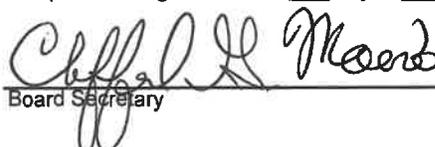
| Revenue                                   | FY26                |
|---|---------------------|
| Local                                     | \$ 661,659          |
| State                                     | 6,438,011           |
| Federal                                   | 134,000             |
| From other ISD                            | (47,029)            |
| Incoming Transfers and Other Transactions | 906,000             |
| <b>Total Revenue</b>                      | <b>\$ 8,092,641</b> |

BE IT FURTHER RESOLVED, that \$ 8,204,616 general fund is hereby appropriated in the amounts and for the purposes set forth below:

|  |                     |
|--|---------------------|
| <b>Expenditures</b>                              |                     |
| <b>Instruction:</b>                              |                     |
| Basic Programs                                   | \$ 3,011,601        |
| Added Needs                                      | 1,146,451           |
| <b>Support Services:</b>                         |                     |
| Pupil Services                                   | 365,703             |
| Improvement of Instruction                       | 41,106              |
| General Administration                           | 552,356             |
| School Administration                            | 864,680             |
| Business   | 27,000              |
| Operations/Maintenance                           | 857,987             |
| Transportation                                   | 16,652              |
| Central Services/Technology                      | 313,776             |
| Athletics  | 118,119             |
| Community Activities                             | 500                 |
| Site Improvements                                | -                   |
| <b>Outgoing Transfers and Other Transactions</b> | <b>888,684</b>      |
| <b>Total Appropriated</b>                        | <b>\$ 8,204,616</b> |
| Excess Revenues Over (Under) Expenditures        | (111,975)           |
| Beginning Fund Balance                           | 2,067,578           |
| <b>Ending Fund Balance</b>                       | <b>\$ 1,955,603</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 11<sup>th</sup> day of December, 2025 at which a quorum was present.

  
 Board Secretary

**General Fund  
2025-26 Revision Budget**

| Account   | 2025-26<br>Original | 2025-26<br>Revision | FY26 Revision vs<br>Original |
|---|---------------------|---------------------|------------------------------|
| <i>Budgeted Student Count</i>                             | 605.00              | 610.61              |                              |
| <i>Blended Student Count</i>                              | 604.90              | 607.78              |                              |
| <i>Per Pupil</i>  | \$ 10,000.00        | \$ 10,050.00        |                              |
| <b>Revenue</b>  |                     |                     |                              |
| Revenue from Local Sources                                |                     |                     | <i>Better/(Worse)</i>        |
| 173-0000-000 Athletics                                    | 60,000              | 60,000              | 0                            |
| 191-0000 Rentals - Flight Training Center                 | 174,000             | 174,000             | 0                            |
| 192-0000 Donations  | 10,000              | 10,000              | 0                            |
| 199-0000 Uniform Sales                                    | 40,000              | 40,000              | 0                            |
| 199-0000 E-Rate Reimbursement                             | 7,500               | 7,500               | 0                            |
| 199-0000 Flight Training Revenue                          | 220,000             | 155,000             | (65,000)                     |
| 199-0000 Summer School                                    | 7,000               | 7,000               | 0                            |
| 199-0000 Miscellaneous                                    |                     | 143,159             |                              |
| 199-0000-000 Student Fees                                 | 65,000              | 65,000              | 0                            |
| Revenue from State Sources                                |                     |                     |                              |
| 311-0010-000 State Aid Foundation                         | 6,049,000           | 5,965,169           | (83,831)                     |
| 312-0000-000 Special Education                            | 64,847              | 64,847              | 0                            |
| 312-0010-000 Headlee Data Collection                      | 17,618              | 17,618              | 0                            |
| 312-0020-000 At Risk                                      | 157,362             | 210,525             | 53,163                       |
| 312-0000 Vocational/CTE Education                         | 130,000             | 102,683             | (27,317)                     |
| 312-0000 CTE Incentive                                    | 7,597               | 15,766              | 8,169                        |
| 312-0003 Bilingual Education                              | 1,678               |                     | (1,678)                      |
| 312-0000 Vex Robotics                                     | 3,269               |                     | (3,269)                      |
| 312-0000 31aa Per Pupil Mental Health Grant               | 103,644             | 43,644              | (60,000)                     |
| 317-0120 Special Education Millage Incentive - Sect 56(7) | 18,524              | 6,000               | (12,524)                     |
| 312-0000 29(6) Enrollment Stabilization                   |                     | 11,759              | 11,759                       |
| Revenue from Federal Sources                              |                     |                     |                              |
| 414-0210 Title IA   | 60,000              | 68,732              | 8,732                        |
| 414-0210 Title II A                                       | 10,000              | 21,088              | 11,088                       |
| 414-0000 Title III  |                     |                     | 0                            |
| 414-0000 Title IV   | 10,000              | 14,406              | 4,406                        |
| 414-0120 IDEA   | 30,000              | 29,774              | (226)                        |
| Incoming Transfers and Other Transactions                 |                     |                     |                              |
| 513-0120-000 Act 18                                       | 150,000             | (68,239)            | (218,239)                    |
| GVSU Award  | 18,210              | 18,210              | 0                            |
| WMTC Stipend  | 3,000               | 3,000               | 0                            |
| 611-000 Transfer from ASF                                 | 145,000             | 175,000             | 30,000                       |

**General Fund  
2025-26 Revision Budget**

| Account  | 2025-26<br>Original | 2025-26<br>Revision | FY26 Revision vs<br>Original |
|--|---------------------|---------------------|------------------------------|
| <b>627-0000 Break out of Donation from WMAA Foundation</b> |                     |                     |                              |
| - Longevity  |                     |                     |                              |
| - Staff  |                     |                     |                              |
| - Programs   |                     |                     |                              |
| MOU Annual Operations                                      | 548,000             | 548,000             | 0                            |
| Restricted   | 183,000             | 183,000             | 0                            |
| <b>627-0000 Subtotal - Donation from WMAA Foundation</b>   | <b>731,000</b>      | <b>731,000</b>      | <b>0</b>                     |
| <b>Total Revenues &amp; Other Transactions</b>             | <b>8,294,249</b>    | <b>8,092,641</b>    | <i>(201,609)</i>             |

| Expenditures                                 | <i>(Better)/Worse</i> |                  |                  |
|--|-----------------------|------------------|------------------|
| <b>Instructional Expenditures</b>            |                       |                  |                  |
| 113-3110-124( Purchased Serv - Salaries      | 1,719,370             | 1,765,579        | 46,210           |
| 113-3110 Staff Retention (longevity bonuses) | 83,000                | 83,000           | 0                |
| 113-3110 Staff Retention (salary increases)  | 130,000               |                  | <i>(130,000)</i> |
| 113-3110-187( Purchased Serv - Substitutes   | 70,000                | 70,000           | 0                |
| 113-3110-213( Purchased Serv - Benefits      | 429,188               | 421,409          | <i>(7,779)</i>   |
| 113-3110-283( Purchased Serv - Taxes         | 163,291               | 166,299          | 3,008            |
| <b>Total Purchased Services</b>              | <b>2,594,849</b>      | <b>2,506,287</b> | <i>(88,561)</i>  |
| 113-2310 Tuition Reimbursement               | 4,000                 | 4,000            | 0                |
| 113-3110 WMTC Resident Stipend               | 3,000                 | 3,000            | 0                |
| 113-3450-000( Online Learning Licenses       | 63,000                | 63,000           | 0                |
| 113-3710-000( Dual Enrollment                | 100,000               | 100,000          | 0                |
| 113-3910 Purchased Serv - Title IV           | 2,100                 | 2,100            | 0                |
| 113-4220-000( Copier Lease                   | 20,000                | 0                | <i>(20,000)</i>  |
| 113-5110-000( Teaching Supplies              | 65,000                | 65,000           | 0                |
| 113-5110- Testing Supplies                   | 40,000                | 40,000           | 0                |
| 113-5110 Supplies & Materials - Title IV     | 5,508                 | 9,914            | 4,406            |
| 113-5110 Teaching Supplies - Title III       |                       |                  | 0                |
| 113-5210-000( Textbooks                      | 25,000                | 25,000           | 0                |
| 113-5990-000( Uniforms                       | 60,000                | 60,000           | 0                |
| 113-5990-001 Engineering Teaching Supplies   | 30,000                | 50,000           | 20,000           |
| 113-7410-000( Dues & Fees                    | 5,000                 | 5,000            | 0                |
| <b>Total</b>                                 | <b>3,017,457</b>      | <b>2,933,301</b> | <i>(84,155)</i>  |
| <b>Summer School</b>                         |                       |                  |                  |
| 119-3110 Purchased Serv - Summer School      | 18,000                | 18,000           | 0                |
| <b>Total</b>                                 | <b>18,000</b>         | <b>18,000</b>    | <b>0</b>         |

General Fund  
2025-26 Revision Budget

| Account  | 2025-26<br>Original | 2025-26<br>Revision | FY26 Revision vs<br>Original |
|--|---------------------|---------------------|------------------------------|
| <b>Special Programs</b>                                  |                     |                     |                              |
| 113-3110-1240 Capstone                                   | 5,000               | 5,000               | 0                            |
| 113-5110 UAS/Sci O/Vex                                   | 45,000              | 45,000              | 0                            |
| 241-3150 Purchased Serv - Development Office             | 185,154             | 174,711             | (10,443)                     |
| <b>Total</b>   | <b>235,154</b>      | <b>224,711</b>      | <b>(10,443)</b>              |
| <b>Cost of Aviation Department</b>                       |                     |                     |                              |
| 113-3110 Soaring Program                                 | 10,300              | 10,300              | 0                            |
| 127-3110-1240 Purchased Serv - Aviation Instruction      | 359,239             | 404,398             | 45,159                       |
| 127-3110 Purchased Serv - Aviation - Vocational Ed Grant | 140,000             | 118,449             | (21,551)                     |
| 127-3150 Purchased Serv - Dean                           | 98,793              | 103,365             | 4,571                        |
| 127-3190 Purchased Serv - Aviation Consultant/Supplies   | 30,000              | 30,000              | 0                            |
| 127-5110 Airplane Kit                                    | 4,000               | 4,000               | 0                            |
| 127-5910 Build A Plane Supplies                          | 10,000              | 30,000              | 20,000                       |
| 127-5910 Aircraft Supplies/Permits/Licenses              | 5,000               | 5,000               | 0                            |
| 127-5910 Repairs & Maintenance                           | 65,000              | 65,000              | 0                            |
| 127-5910 Fuel  | 55,000              | 45,000              | (10,000)                     |
| 127-5910 Aviation Insurance                              | 86,245              | 86,245              | 0                            |
| 127-5910 Engine Overhaul Sustainment                     | 40,000              | 63,417              | 23,417                       |
| <b>Total</b>   | <b>903,578</b>      | <b>965,174</b>      | <b>61,596</b>                |
| <b>Added Needs (Special Education)</b>                   |                     |                     |                              |
| 122-3110-1240 Purchased Serv - Salaries                  | 51,206              | 63,900              | 12,694                       |
| 122-3110-2130 Purchased Serv - Benefits                  | 7,306               | 10,560              | 3,254                        |
| 122-3110-2830 Purchased Serv - Taxes                     | 6,238               | 5,845               | (394)                        |
| 122-3220 Workshops/Conferences                           | 2,500               | 2,500               | 0                            |
| 122-5110 Teaching Supplies - Sect 41 grant               | 1,249               | 1,249               | 0                            |
| 122-5110-0000 Teaching Supplies                          | 1,000               | 1,000               | 0                            |
| <b>Total</b>   | <b>69,500</b>       | <b>85,053</b>       | <b>15,554</b>                |
| <b>Added Needs (Special Education) IDEA/IDEA ARP</b>     |                     |                     |                              |
| 122-3110-1240 Purchased Serv - Salaries - IDEA           | 47,819              | 30,108              | (17,711)                     |
| <b>Total</b>   | <b>47,819</b>       | <b>30,108</b>       | <b>(17,711)</b>              |
| <b>Compensatory Education</b>                            |                     |                     |                              |
| 125-3110-1240 Purchased Serv - Saturday School           | 8,400               | 8,400               | 0                            |
| 125-5110 Supplies & Materials - Title IV                 | 740                 | 740                 | 0                            |
| <b>Total</b>   | <b>9,140</b>        | <b>9,140</b>        | <b>0</b>                     |

# General Fund 2025-26 Revision Budget

| Account   | 2025-26<br>Original | 2025-26<br>Revision | FY26 Revision vs<br>Original |
|---|---------------------|---------------------|------------------------------|
| <b>School Administration</b>                                |                     |                     |                              |
| 241-3150-000- Purchased Serv - Administrators/Admin Support | 614,821             | 633,470             | 18,649                       |
| 241-3220-000( Workshops & Conferences                       | 1,000               | 1,000               | 0                            |
| 241-3430-000( Mail/Postage                                  | 5,000               | 5,000               | 0                            |
| 241-5910-000( Office Supplies                               | 32,000              | 32,000              | 0                            |
| 241-6420 Furniture/Equipment <\$5,000                       | 10,000              | 10,000              | 0                            |
| 241-7410-000( Dues & Fees                                   | 7,500               | 7,500               | 0                            |
| 241-7910-000( Miscellaneous                                 | 1,000               | 1,000               | 0                            |
| <b>Total</b>  | <b>671,321</b>      | <b>689,970</b>      | 18,649                       |
| <b>Business Support Services</b>                            |                     |                     |                              |
| 259-3920-000( Liability Insurance                           | 17,000              | 17,000              | 0                            |
| 259-7210-000( Interest                                      | 5,000               | 5,000               | 0                            |
| 259-7410-000( Bank Charges, Dues & Fees                     | 5,000               | 5,000               | 0                            |
| <b>Total</b>  | <b>27,000</b>       | <b>27,000</b>       | 0                            |
| <b>Operations &amp; Maintenance</b>                         |                     |                     |                              |
| 261-3190-164( Purchased Serv - Janitorial                   | 261,726             | 230,204             | (31,523)                     |
| 261-3410-000( Telephone                                     | 30,000              | 30,000              | 0                            |
| 261-3410-000( Telephone - FTC                               | 3,520               | 3,520               | 0                            |
| 261-3830-000( Water & Sewer                                 | 14,375              | 14,375              | 0                            |
| 261-3830-000( Water & Sewer - FTC                           | 5,000               | 5,000               | 0                            |
| 261-3840-000( Waste & Trash Disposal                        | 15,000              | 26,000              | 11,000                       |
| 261-3840-000( Waste & Trash Disposal - FTC                  | 3,000               | 5,688               | 2,688                        |
| 261-3910-000( Building Insurance                            | 42,000              | 42,000              | 0                            |
| 261-3910-000( Building Insurance - FTC                      | 9,000               | 9,000               | 0                            |
| 261-4110-000( Building Maintenance & Repair                 | 185,000             | 185,000             | 0                            |
| 261-4110-000( Building Maintenance & Repair - FTC           | 45,200              | 45,200              | 0                            |
| 261-4220-000( Alarm   | 18,000              | 18,000              | 0                            |
| 261-4220-000( Alarm - FTC                                   | 8,000               | 8,000               | 0                            |
| 261-5510-000( Heat  | 30,000              | 30,000              | 0                            |
| 261-5510 Heat - FTC   | 15,000              | 15,000              | 0                            |
| 261-5520 Electricity  | 115,000             | 115,000             | 0                            |
| 261-5520 Electricity - FTC                                  | 35,000              | 45,000              | 10,000                       |
| 261-5990-000( Supplies & Materials                          | 30,000              | 30,000              | 0                            |
| 261-7910-000( Miscellaneous                                 | 1,000               | 1,000               | 0                            |
| <b>Total</b>  | <b>865,821</b>      | <b>857,987</b>      | (7,835)                      |

**General Fund  
2025-26 Revision Budget**

| Account   | 2025-26<br>Original | 2025-26<br>Revision | FY26 Revision vs<br>Original |
|---|---------------------|---------------------|------------------------------|
| <b>Compensatory Education - Title IA</b>                  |                     |                     |                              |
| 125-3110-1240 Purchased Serv - Salaries - Title IA        | 59,500              | 66,376              | 6,876                        |
| 125-5110 Homeless Supplies - Title IA                     | 500                 | 900                 | 400                          |
| <b>Total</b>  | <b>60,000</b>       | <b>67,276</b>       | 7,276                        |
| <b>Support Services</b>                                   |                     |                     |                              |
| 212-3130 Purchased Serv - Counselor                       | 18,183              | 16,845              | (1,338)                      |
| 212-3130 Purchased Serv - Counselor - 31a At Risk         | 116,556             | 166,585             | 50,029                       |
| MCAN Advisor  | 15,000              | 15,000              | 0                            |
| 214-3130 Purchased Serv - Psychological                   | 29,966              | 32,043              | 2,078                        |
| 214-3130 Pension Expense                                  | 3,500               | 3,500               | 0                            |
| 215-3130 Purchased Serv - Speech                          | 34,001              | 9,249               | (24,752)                     |
| 216-3130 Purchased Serv - Social Work                     | 71,808              | 78,542              | 6,734                        |
| 219-3150 Purchased Serv - Academy Liaison Officer At Risk | 40,806              | 43,940              | 3,134                        |
| <b>Total</b>  | <b>329,818</b>      | <b>365,703</b>      | 35,885                       |
| <b>Instructional Support</b>                              |                     |                     |                              |
| 221-3220-0000 Workshops & Conferences                     | 13,000              | 13,000              | 0                            |
| 221-3220- Workshops & Conferences - Title IIA             | 6,318               | 17,406              | 11,088                       |
| 221-5110 Supplies & Materials                             | 700                 | 700                 | 0                            |
| 226-3150 Freshman Orientation (Summer Nav Camp)           | 16,500              | 10,000              | (6,500)                      |
| <b>Total</b>  | <b>36,518</b>       | <b>41,106</b>       | 4,588                        |
| <b>General Administration - Board of Education</b>        |                     |                     |                              |
| 231-3170-0000 Legal Fees                                  | 12,000              | 12,000              | 0                            |
| 231-3180-0000 Audit Fees                                  | 15,000              | 19,620              | 4,620                        |
| 231-7410-0000 Dues & Fees                                 | 5,000               | 5,000               | 0                            |
| 231-7910 Miscellaneous                                    | 1,500               | 1,500               | 0                            |
| 231-7910 Graduation                                       | 25,000              | 25,000              | 0                            |
| <b>Total</b>  | <b>58,500</b>       | <b>63,120</b>       | 4,620                        |
| <b>General Administration - Executive Administration</b>  |                     |                     |                              |
| 232-3150 Oversight Fee                                    | 181,470             | 178,955             | (2,515)                      |
| 232-3150 Purchased Serv - Management Fee                  | 261,715             | 258,781             | (2,934)                      |
| 232-3200 Travel   | 10,000              | 10,000              | 0                            |
| 232-3510 Advertising/Marketing Consultant                 | 40,000              | 40,000              | 0                            |
| 232-7910 Miscellaneous                                    | 1,500               | 1,500               | 0                            |
| <b>Total</b>  | <b>494,685</b>      | <b>489,236</b>      | (5,449)                      |

# General Fund 2025-26 Revision Budget

| Account  | 2025-26<br>Original | 2025-26<br>Revision | FY26 Revision vs<br>Original |
|--|---------------------|---------------------|------------------------------|
| <b>Transportation</b>                              |                     |                     |                              |
| 271-4210-000 Contract Transportation               | 15,000              | 15,000              | 0                            |
| 271-4210 Contract Transportation - Title IV        | 1,652               | 1,652               | 0                            |
| <b>Total</b>                                       | <b>16,652</b>       | <b>16,652</b>       | <b>0</b>                     |
| <b>Central Services (Technology)</b>               |                     |                     |                              |
| 283-3220 Workshops & Conferences - Title IIA       | 3,682               | 3,682               | 0                            |
| 283-3000 Purchased Serv - 31aa                     | 103,644             | 43,644              | (60,000)                     |
| 284-3190-000 Purchased Serv - IT Providers         | 53,000              | 53,000              | 0                            |
| 284-3450-000 Software/Agreements                   | 47,000              | 47,000              | 0                            |
| 284-5990-000 Supplies                              | 25,450              | 25,450              | 0                            |
| 284-6410-001 Student Chromebooks                   | 56,000              | 56,000              | 0                            |
| 284-6410 Capital Outlay > \$5,000                  | 60,000              | 60,000              | 0                            |
| 284-6420-000 Capital Outlay < \$5,000              | 25,000              | 25,000              | 0                            |
| <b>Total</b>                                       | <b>373,776</b>      | <b>313,776</b>      | <b>(60,000)</b>              |
| <b>Athletics</b>                                   |                     |                     |                              |
| 293-3190-000 Purchased Serv - Salaries/Coaching    | 33,119              | 33,119              | 0                            |
| 293-5990-000 Supplies                              | 35,000              | 35,000              | 0                            |
| 293-7410 Dues/Fees                                 | 50,000              | 50,000              | 0                            |
| <b>Total</b>                                       | <b>118,119</b>      | <b>118,119</b>      | <b>0</b>                     |
| <b>Community Activities</b>                        |                     |                     |                              |
| 361-5110 Supplies/Materials - Title IA             | 500                 | 500                 | 0                            |
| <b>Total</b>                                       | <b>500</b>          | <b>500</b>          | <b>0</b>                     |
| <b>Outgoing Transfers &amp; Other Transactions</b> |                     |                     |                              |
| 11-452 Site Improvements                           |                     |                     | 0                            |
| 511-7150-000 Lease - Principal                     | 51,000              | 55,569              | 4,569                        |
| 511-7150-001 Lease - Principal FTC                 | 29,000              | 33,115              | 4,115                        |
| 511-7150-002 Lease - Copier FTC                    | 5,000               |                     | (5,000)                      |
| 511-7150-003 Lease - Copier                        | 15,000              | 40,000              | 25,000                       |
| 631-8110 Transfer to Debt Service Fund             | 635,000             | 635,000             | 0                            |
| 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)                     |
| <b>Total</b>                                       | <b>885,000</b>      | <b>838,684</b>      | <b>(46,316)</b>              |

**General Fund  
2025-26 Revision Budget**

| Account  | 2025-26<br>Original | 2025-26<br>Revision | FY26 Revision vs<br>Original |
|--|---------------------|---------------------|------------------------------|
| <b>Total Expenditures &amp; Other Transactions</b>   | <b>8,238,358</b>    | <b>8,154,616</b>    | <b>(83,742)</b>              |
| <del>622-8110</del> <i>Transfer to Create Aircraft Sustainment Fund</i>                    | <i>50,000</i>       | <i>50,000</i>       | <i>0</i>                     |
| <b>Revenues &amp; Other Financing Sources Over<br/>(Under) Expenditures and Other Uses</b> | <b>5,892</b>        | <b>(111,975)</b>    | <b>(117,867)</b>             |
| <b>Beginning Fund Balance</b>  | <b>1,760,516</b>    | <b>2,067,578</b>    |                              |
| <b>Ending Fund Balance</b>   | <b>1,766,408</b>    | <b>1,955,603</b>    |                              |
| <b>Fund Balance as % of Unrestricted State Aid</b>   | <b>29%</b>          | <b>33%</b>          |                              |