

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 2025.

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

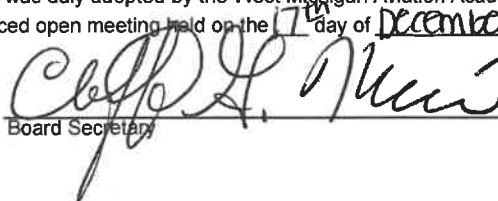
| Revenue | FY25 |
|-------------------------------------------|---------------------|
| Local | \$ 533,500 |
| State | 6,576,565 |
| Federal | 108,338 |
| From other ISD | 280,597 |
| Incoming Transfers and Other Transactions | 841,000 |
| Total Revenue | \$ 8,340,000 |

BE IT FURTHER RESOLVED, that \$ 8,311,051 general fund is hereby appropriated in the amounts and for the purposes set forth below:

| | |
|-------------------------------------------|---------------------|
| Expenditures | |
| Instruction: | |
| Basic Programs | \$ 2,868,915 |
| Added Needs | 1,081,215 |
| Support Services: | |
| Pupil Services | 312,897 |
| Improvement of Instruction | 38,638 |
| General Administration | 490,238 |
| School Administration | 842,361 |
| Business | 27,000 |
| Operations/Maintenance | 837,795 |
| Transportation | 16,652 |
| Central Services/Technology | 413,300 |
| Athletics | 118,119 |
| Community Activities | - |
| Site Improvements | - |
| Outgoing Transfers and Other Transactions | 1,263,920 |
| Total Appropriated | \$ 8,311,051 |
| Excess Revenues Over (Under) Expenditures | 28,950 |
| Beginning Fund Balance | 1,645,967 |
| Ending Fund Balance | \$ 1,674,917 |

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 17th day of December, 2024 at which a quorum was present.


Board Secretary

WEST MICHIGAN AVIATION ACADEMY
General Fund
2024-25 Revised Budget

| Account | 2023-24 Audited | 2024-25 Original | 2024-25 Revision |
|-----------------------------------------------------------|--------------------|---------------------|---------------------|
| <i>Budgeted Student Count</i> | | 610.00 | 599.00 |
| <i>Blended Student Count</i> | 606.59 | 609.35 | 600.10 |
| <i>Per Pupil</i> | \$ 9,608.00 | \$ 9,808.00 | \$ 9,608.00 |
| Revenue | | | |
| Revenue from Local Sources | | | |
| 173-0000-0000 Athletics | 69,299 | 54,000 | 60,000 |
| 191-0000 Rentals - Flight Training Center | 174,000 | 174,000 | 174,000 |
| 192-0000 Donations | 2,573 | 10,000 | 10,000 |
| 192-0000 Donations/Gift - Flight Training Center | | | |
| 199-0000 Uniform Sales | 27,510 | 40,000 | 40,000 |
| 199-0000 E-Rate Reimbursement | 38,671 | 7,500 | 7,500 |
| 199-0000 Flight Training Revenue | 180,717 | 250,000 | 200,000 |
| 199-0000 Alumni Flight Operations | 58,801 | 20,000 | 20,000 |
| 199-0000 Summer School | | 7,000 | 7,000 |
| 199-0000 Sale of Plane | | | |
| 199-0000-0000 Miscellaneous | 81,886 | 15,000 | 15,000 |
| Revenue from State Sources | | | |
| 311-0010-0000 State Aid Foundation | 5,828,117 | 5,976,534 | 5,765,761 |
| 311-0010 22e Charter School Per Pupil Payment | | | 227,518 |
| 312-0000-0000 Special Education | 22,658 | 32,515 | 32,515 |
| 312-0010-0000 Headlee Data Collection | 17,731 | 17,648 | 17,800 |
| 312-0020-0000 At Risk | 134,899 | 146,188 | 168,649 |
| 312-0000 Vocational/CTE Education | 145,484 | 130,000 | 170,042 |
| 312-0000 31o Funding | 54,272 | | |
| 312-0000 CTE Incentive | 8,579 | | 7,597 |
| 312-0003 Bilingual Education | 1,247 | 1,247 | 1,247 |
| 312-0000 First Robotics | 4,940 | | |
| 312-0000 MSPERS Offset | | 3,678 | 3,678 |
| 312-0000 School Safety - Sec 97 | 69,396 | | |
| 312-0000 31aa Per Pupil Mental Health Grant | 12,200 | 69,550 | 130,033 |
| 317-0120 Special Education Millage Incentive - Sect 56(7) | 12,687 | 18,524 | 18,524 |
| 312-0000 27k Student Loan Repayment | | | 17,200 |
| 312-0000 Educator Compensation Program | | | 16,003 |
| 312-0000 FAFSA Completion Challenge | 12,150 | | |
| Revenue from Federal Sources | | | |
| 414-0210 Title IA | 71,147 | 59,568 | 59,568 |
| 414-0210 Title II A | 13,269 | 9,488 | 9,488 |
| 414-0000 Title III | 1,484 | | |
| 414-0000 Title IV | 12,501 | 10,000 | 10,000 |

WEST MICHIGAN AVIATION ACADEMY
General Fund
2024-25 Revised Budget

| Account | 2023-24 Audited | 2024-25 Original | 2024-25 Revision |
|------------------------------------------------------------|--------------------|---------------------|---------------------|
| 414-0000 Section 41 Bilingual Education | | | |
| 414-0120 IDEA ARP | | | |
| 414-0120 IDEA | 32,469 | 29,282 | 29,282 |
| 414-0250 ESSER II | | | |
| 414-0250 ESSER III | 286,670 | | |
| 414-0250 11t Equalization | 88,138 | | |
| Incoming Transfers and Other Transactions | | | |
| 513-0120-0000 Act 18 | 14,570 | 12,528 | 247,492 |
| GVSU Award | 18,405 | 18,105 | 18,105 |
| WMTC Stipend | | | 15,000 |
| 611-000 Transfer from ASF | | 145,000 | 145,000 |
| 627-0000 Break out of Donation from WMAA Foundation | | | |
| MOU Annual Operations | 605,500 | 545,000 | 545,000 |
| Restricted | | 151,000 | 151,000 |
| 627-0000 Subtotal - Donation from WMAA Foundation | | 696,000 | 696,000 |
| Total Revenues & Other Transactions | | 8,101,970 | 7,953,355 |
| | | 8,340,000 | |

Expenditures

| Instructional Expenditures | | | |
|----------------------------------------------|-----------|------------------|------------------|
| 113-3110-1240 Purchased Serv - Salaries | 1,539,652 | 1,790,157 | 1,719,370 |
| 113-3110 Purchased Serv - Salaries - ESSER 3 | 286,670 | | |
| 113-3110 Staff Retention (longevity bonuses) | | 48,000 | 48,000 |
| 113-3110 Staff Retention (salary increases) | | 130,000 | |
| 113-3110 Purchased Serv - Salaries - 11t | | | |
| 113-3110-1870 Purchased Serv - Substitutes | 48,063 | 50,000 | 75,000 |
| 113-3110-2130 Purchased Serv - Benefits | 387,235 | 449,408 | 414,447 |
| 113-3110-2830 Purchased Serv - Taxes | 126,471 | 181,345 | 163,291 |
| Total Purchased Services | | 2,388,092 | 2,648,911 |
| 113-2310 Tuition Reimbursement | | 4,000 | 4,000 |
| 113-3110 WMTC Resident Stipend | | | 15,000 |
| 113-3450-0000 Online Learning Licenses | 41,579 | 63,000 | 63,000 |
| 113-3710-0000 Dual Enrollment | 55,012 | 55,000 | 55,000 |
| 113-3910 Purchased Serv - Title IV | 2,100 | 2,100 | 2,100 |
| 113-4220-0000 Copier Lease | 19,563 | | |
| 113-5110-0000 Teaching Supplies | 57,480 | 50,000 | 65,000 |
| 113-5110- Testing Supplies | 40,048 | 40,000 | 40,000 |
| 113-5110 Supplies & Materials - Title IV | 7,909 | 5,408 | 5,408 |
| 113-5210-0000 Textbooks | 18,338 | 25,000 | 25,000 |

WEST MICHIGAN AVIATION ACADEMY
General Fund
2024-25 Revised Budget

| Account | 2023-24 Audited | 2024-25 Original | 2024-25 Revision |
|----------------------------------------------------------|--------------------|---------------------|---------------------|
| 113-5990-000(Uniforms | 58,054 | 60,000 | 60,000 |
| 113-5990-001 Engineering Teaching Supplies | 5,407 | 17,500 | 30,000 |
| 113-6420-000(Furniture & Equipment < \$5,000 | | | |
| 113-7410-000(Dues & Fees | 6,895 | 5,000 | 5,000 |
| 113-7910-000(Miscellaneous | | 1,000 | 1,000 |
| 113-5110 Supplies & Materials - Title III | | | |
| Total | 2,700,477 | 2,976,919 | 2,790,615 |
| Summer School | | | |
| 119-3110 Purchased Serv - Summer School | | 18,000 | 18,000 |
| 119-3110 Purchased Serv - Summer School - 11t | | | |
| 119-3450 Software | 16,780 | | |
| Total | 16,780 | 18,000 | 18,000 |
| Special Programs | | | |
| 113-3110-124(Capstone | 4,472 | 5,000 | 5,000 |
| 113-5110 UAS/Sci O/Vex | 34,677 | 45,000 | 45,000 |
| 241-3150 Purchased Serv - Development Office | 146,886 | 140,975 | 173,289 |
| Total | 186,034 | 190,975 | 223,289 |
| Cost of Aviation Department | | | |
| 113-3110 Soaring Program | 7,293 | 10,300 | 10,300 |
| 127-3110-124(Purchased Serv - Aviation Instruction | 405,518 | 395,010 | 325,160 |
| 127-3110 Purchased Serv - Aviation - Vocational Ed Grant | 145,081 | 130,000 | 170,042 |
| 127-3150 Purchased Serv - Dean | 66,658 | 66,798 | 98,793 |
| 127-3190 Purchased Serv - Aviation Consultant/Supplies | 38,277 | 35,000 | 35,000 |
| 127-5110 Airplane Kit | 2,233 | 4,000 | 4,000 |
| 127-5910 Build A Plane Supplies | 18,721 | 10,000 | 10,000 |
| 127-5910 Aircraft Supplies/Permits/Licenses | 26,392 | 5,000 | 5,000 |
| 127-5910 Repairs & Maintenance | 87,116 | 65,000 | 65,000 |
| 127-5910 Fuel | 72,673 | 75,000 | 75,000 |
| 127-5910 Aviation Insurance | 86,245 | 68,390 | 86,245 |
| 127-5910 Engine Overhaul Sustainment | 16,962 | 40,000 | 40,000 |
| Total | 973,169 | 904,498 | 924,540 |
| Added Needs (Special Education) | | | |
| 122-3110-124(Purchased Serv - Salaries | 50,874 | 46,615 | 51,206 |
| 122-3110-213(Purchased Serv - Benefits | 13,904 | 11,928 | 6,971 |
| 122-3110-283(Purchased Serv - Taxes | 217 | 5,162 | 6,238 |
| 122-3110 Purchased Serv - Salaries - Special Ed Millage | | | |
| 122-3220 Workshops/Conferences | | 2,500 | 2,500 |

WEST MICHIGAN AVIATION ACADEMY
General Fund
2024-25 Revised Budget

| Account | 2023-24 Audited | 2024-25 Original | 2024-25 Revision |
|-----------------------------------------------------------|--------------------|---------------------|---------------------|
| 122-5110 Teaching Supplies - Sect 41 grant | 1,247 | 1,249 | 1,249 |
| 122-5110-0000 Teaching Supplies | 1,918 | 1,000 | 1,000 |
| 122-6420 Added Needs - Furniture | | | |
| Total | 68,160 | 68,454 | 69,164 |
| Added Needs (Special Education) IDEA/IDEA ARP | | | |
| 122-3110-1240 Purchased Serv - Salaries - IDEA | 29,282 | 43,219 | 28,377 |
| 122-6420 Added Needs - Furniture | | | |
| Total | 29,282 | 43,219 | 28,377 |
| Compensatory Education | | | |
| 125-3110-1240 Purchased Serv - Saturday School | 9,025 | 8,400 | 8,400 |
| 125-3110 Purchased Serv - Salaries - Title IV | | | |
| 125-5110 Supplies & Materials - Title IV | 840 | 840 | 840 |
| 125-5110 Supplies & Materials - Title III | 347 | | |
| Total | 10,212 | 9,240 | 9,240 |
| Compensatory Education - Title IA | | | |
| 125-3110-1240 Purchased Serv - Salaries - Title IA | 71,147 | 57,414 | 59,694 |
| 125-5110 Homeless Supplies - Title IA | | 500 | 500 |
| Total | 71,147 | 57,914 | 60,194 |
| Support Services | | | |
| 212-3130 Purchased Serv - Counselor | | 0 | (10,000) |
| 212-3130 Purchased Serv - Counselor - 31a At Risk | 95,560 | 105,354 | 128,514 |
| 212-3130 Purchased Serv - Counselor - 31o | 54,272 | | |
| MCAN Advisor | | 15,000 | 15,000 |
| 214-3130 Purchased Serv - Psychological | 27,112 | 29,116 | 29,966 |
| 214-3130 Pension Expense | 1,308 | 3,500 | 3,500 |
| 215-3130 Purchased Serv - Speech | 31,334 | 43,170 | 33,988 |
| 216-3130 Purchased Serv - Social Work | 74,467 | 69,933 | 71,795 |
| 219-3150 Purchased Serv - Academy Liasion Officer At Risk | 39,339 | 40,834 | 40,135 |
| Total | 323,391 | 306,907 | 312,897 |
| Instructional Support | | | |
| 221-3220-0000 Workshops & Conferences | 6,161 | 13,000 | 13,000 |
| 221-3220- Workshops & Conferences - Title IIA | 12,569 | 8,438 | 8,438 |
| 221- Title III Stipends | | | |
| 221-5110 Supplies & Materials | | 700 | 700 |
| 225-5990 Supplies & Materials - ESSERs | | | |

WEST MICHIGAN AVIATION ACADEMY
General Fund
2024-25 Revised Budget

| Account | 2023-24 Audited | 2024-25 Original | 2024-25 Revision |
|-------------------------------------------------------------|--------------------|---------------------|---------------------|
| 226-3150 Freshman Orientation (Summer Nav Camp) | 10,372 | 16,500 | 16,500 |
| 221-3190 Purchased Serv - 11t | 80,761 | | |
| 226-3130 Purchased Serv - Facilitator - Title IA | | | |
| Total | 109,864 | 38,638 | 38,638 |
| General Administration - Board of Education | | | |
| 231-3170-000(Legal Fees | 157 | 12,000 | 12,000 |
| 231-3180-000(Audit Fees | 12,500 | 12,500 | 12,500 |
| 231-7410-000(Dues & Fees | 2,300 | 5,000 | 5,000 |
| 231-7910 Miscellaneous | | 1,500 | 1,500 |
| 231-7910 Graduation | 25,944 | 25,000 | 25,000 |
| Total | 40,901 | 56,000 | 56,000 |
| General Administration - Executive Administration | | | |
| 232-3150 Oversight Fee | 159,112 | 179,296 | 172,973 |
| 232-3150 Purchased Serv - Management Fee | 219,831 | 209,179 | 209,765 |
| 232-3200 Travel | 1,752 | 10,000 | 10,000 |
| 232-3510 Advertising/Marketing Consultant | 30,614 | 40,000 | 40,000 |
| 232-7910 Miscellaneous | | 1,500 | 1,500 |
| Total | 411,309 | 439,975 | 434,238 |
| School Administration | | | |
| 241-3150-000- Purchased Serv - Administrators/Admin Support | 647,717 | 656,594 | 612,572 |
| 241-3220-000(Workshops & Conferences | 250 | 1,000 | 1,000 |
| 241-3430-000(Mail/Postage | 4,038 | 5,000 | 5,000 |
| 241-5910-000(Office Supplies | 46,542 | 32,000 | 32,000 |
| 241-6420 Furniture/Equipment <\$5,000 | 4,078 | 10,000 | 10,000 |
| 241-7410-000(Dues & Fees | 6,149 | 7,500 | 7,500 |
| 241-7910-000(Miscellaneous | | 1,000 | 1,000 |
| Total | 708,773 | 713,094 | 669,072 |
| Business Support Services | | | |
| 259-3920-000(Liability Insurance | 13,955 | 17,000 | 17,000 |
| 259-7210-000(Interest | | 5,000 | 5,000 |
| 259-7410-000(Bank Charges, Dues & Fees | 4,125 | 5,000 | 5,000 |
| Total | 18,080 | 27,000 | 27,000 |
| Operations & Maintenance | | | |
| 261-3190-164(Purchased Serv - Janitorial | 242,248 | 271,326 | 261,688 |
| 261-3410-000(Telephone | 30,582 | 30,000 | 30,000 |
| 261-3410-000(Telephone - FTC | 2,959 | 3,520 | 3,520 |

WEST MICHIGAN AVIATION ACADEMY
General Fund
2024-25 Revised Budget

| Account | 2023-24 Audited | 2024-25 Original | 2024-25 Revision |
|---------------------------------------------------|--------------------|---------------------|---------------------|
| 261-3830-000(Water & Sewer | 14,397 | 14,375 | 14,375 |
| 261-3830-000(Water & Sewer - FTC | 2,238 | 5,000 | 5,000 |
| 261-3840-000(Waste & Trash Disposal | 18,686 | 15,000 | 15,000 |
| 261-3840-000(Waste & Trash Disposal - FTC | 3,672 | 3,000 | 3,000 |
| 261-3910-000(Building Insurance | 41,881 | 42,000 | 42,000 |
| 261-3910-000(Building Insurance - FTC | 8,000 | 9,000 | 9,000 |
| 261-4110-000(Building Maintenance & Repair | 133,504 | 125,000 | 165,000 |
| 261-4110-000(Building Maintenance & Repair - FTC | 30,862 | 45,200 | 45,200 |
| 261-4220-000(Alarm | 9,236 | 10,512 | 10,512 |
| 266-3190-000- Sec 97 Student Safety | 62,239 | | |
| 261-4220-000(Alarm - FTC | 3,756 | 7,500 | 7,500 |
| 261-4230-000(Building Lease | | | |
| 261-5510-000(Heat | 19,386 | 30,000 | 30,000 |
| 261-5510 Heat - FTC | 10,565 | 15,000 | 15,000 |
| 261-5520 Electricity | 110,534 | 100,000 | 115,000 |
| 261-5520 Electricity - FTC | 25,362 | 35,000 | 35,000 |
| 261-5990-000(Supplies & Materials | 30,158 | 25,000 | 30,000 |
| 261-7910-000(Miscellaneous | | 1,000 | 1,000 |
| Total | 800,266 | 787,433 | 837,795 |
| Transportation | | | |
| 271-4210-000(Contract Transportation | 7,170 | 15,000 | 15,000 |
| 271-4210 Contract Transportation - Title IV | 1,652 | 1,652 | 1,652 |
| Total | 8,822 | 16,652 | 16,652 |
| Central Services (Technology) | | | |
| 283-3220 Workshops & Conferences - Title IIA | 700 | 1,050 | 1,050 |
| 283-3000 Purchased Serv - 31aa | | 53,800 | 117,600 |
| 284-3000 Technology - 31aa | 12,200 | 15,750 | 12,200 |
| 284-3190-000(Purchased Serv - IT Providers | 49,443 | 53,000 | 53,000 |
| 284-3450-000(Software/Agreements | 13,547 | 47,000 | 47,000 |
| 284-4140 Software Maintenance Agreements | | | |
| 284-5990-000(Supplies | 26,863 | 25,450 | 25,450 |
| 284-6410-001 Student Chromebooks | 40,951 | 42,000 | 42,000 |
| 284-6410 Capital Outlay > \$5,000 | | 15,000 | 90,000 |
| 284-6420-000(Capital Outlay < \$5,000 | 12,063 | 15,000 | 25,000 |
| Total | 155,767 | 268,050 | 413,300 |

WEST MICHIGAN AVIATION ACADEMY
General Fund
2024-25 Revised Budget

| Account | 2023-24 Audited | 2024-25 Original | 2024-25 Revision |
|--------------------------------------------------------------------------------------------|--------------------|---------------------|---------------------|
| Athletics | | | |
| 293-3190-000 Purchased Serv - Salaries/Coaching | 30,398 | 33,119 | 33,119 |
| 293-5990-000 Supplies | 36,172 | 35,000 | 35,000 |
| 293-7410 Dues/Fees | 61,664 | 50,000 | 50,000 |
| Total | 128,234 | 118,119 | 118,119 |
| Community Services | | | |
| 296-5110 After School Opportunities - 11t | 7,378 | | |
| Total | 7,378 | 0 | 0 |
| Community Activities | | | |
| 361-5110 Supplies/Materials - Title IA | | | |
| Total | 0 | 0 | 0 |
| Outgoing Transfers & Other Transactions | | | |
| 11-452 Site Improvements | 47,585 | | |
| 511-7150-000 Lease - Principal | 46,148 | 43,512 | 50,000 |
| 511-7150-001 Lease - Principal FTC | 26,489 | 28,920 | 28,920 |
| 511-7150-002 Lease - Copier FTC | | 5,000 | 5,000 |
| 511-7150-003 Lease - Copier | 13,267 | 45,000 | 45,000 |
| 631-8110 Transfer to Debt Service Fund | 635,885 | 635,000 | 635,000 |
| 641-8110 Transfer to Capital Projects Fund | 200,000 | 50,000 | 400,000 |
| 641-8110 Transfer to Capital Projects Fund - FTC | 50,000 | 25,000 | 50,000 |
| Total | 1,019,374 | 832,432 | 1,213,920 |
| Total Expenditures & Other Transactions | | | |
| | 7,787,421 | 7,873,517 | 8,261,051 |
| 622-8110 <i>Transfer to Create Aircraft Sustainment Fund</i> | 362,622 | 50,000 | 50,000 |
| Revenues & Other Financing Sources Over (Under) Expenditures and Other Uses | | | |
| | (48,073) | 29,838 | 28,950 |
| Beginning Fund Balance | | | |
| | 1,694,040 | 1,409,163 | 1,645,967 |
| Ending Fund Balance | | | |
| | 1,645,967 | 1,439,001 | 1,674,917 |
| Fund Balance as % of Unrestricted State Aid | 28% | 24% | 29% |

