

**Lighthouse Academy**  
**General Appropriation Resolution**  
**Fiscal 2026 Original Budget - May**

RESOLVED, that this resolution shall be the general appropriations act of Lighthouse Academy 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		
(1XX)	Local	\$ 298,541
(3XX)	State	6,215,345
(4XX)	Federal	2,817,315
(5XX)	Incoming Transfers and Other Transactions	250,000
Total Revenue		<u>\$ 9,581,201</u>

BE IT FURTHER RESOLVED, that \$9,625,808 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
Instruction:		
(11X)	Basic Programs	\$ 2,651,610
(12X)	Added Needs	2,248,277
Support Services:		
(21X)	Pupil Services	1,672,915
(22X)	Improvement of Instruction	208,878
(23X)	General Administration	268,371
(24X)	School Administration	991,697
(25X)	Business	430,828
(26X)	Operations and Maintenance	421,457
(27X)	Transportation	78,550
(28X)	Central/Pupil Accounting	180,360
(29X)	Other	19,380
(3XX)	Community Services	44,085
(45X)	Capital Outlay	250,000
(5XX)	Debt Service	159,400
(6XX)	Outgoing Transfers and Other Transactions	-
Total Appropriated		<u>\$ 9,625,808</u>
Excess Revenues Over (Under) Expenditures		(44,607)
Fund Balance, July 1		3,279,635
Ending Fund Balance		<u><u>\$ 3,235,028</u></u>

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Lighthouse Academy Board of Directors at a properly noticed open meeting held on the 20<sup>th</sup> day of May, 2025 at which a quorum was present.

  
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Lighthouse Academy, Secretary

Lighthouse Academy  
General Fund  
For the Twelve Months Ending Tuesday, June 30, 2026

	<u>Original</u> <u>FY25-26</u> <u>Budget</u>	<u>Revised</u> <u>FY24-25</u> <u>Budget</u>	<u>June 2024</u> <u>Actual</u>
<b>Revenue</b>			
<b>Local Sources</b>			
Donations	15,000	15,000	305
Miscellaneous Revenue	10,000	27,000	46,314
Interest Income	50,000	50,000	58,576
Total Local Revenue	<u>75,000</u>	<u>92,000</u>	<u>105,194</u>
<b>State Sources</b>			
Unrestricted State Aid/Grants	5,365,486	5,936,024	4,494,883
Court Placed Children (24)	20,000	20,000	0
At Risk Section 31 (a)	577,937	526,361	324,080
Section 31n	0	0	408
Section 31 (o)	0	0	18,937
Bilingual Education	129,444	117,418	68,744
Special Ed Headlee 51c	122,478	122,478	138,321
Benchmark Grant	0	0	713
Section 27k	0	0	1,141
Section 61d	0	0	126
Section 31 (aa)	0	0	60,322
Total State Revenue	<u>6,215,345</u>	<u>6,722,281</u>	<u>5,107,673</u>
<b>Federal Sources</b>			
Federal Funds Title 1	2,524,795	2,611,465	1,214,502
Federal Funds Title 2a	23,201	23,201	6,297
Federal Funds Title 3	56,310	56,310	0
Federal Funds Title 4	24,550	24,550	19,754
IDEA (Special Ed)	153,188	153,188	146,089
Federal Work Assistance NAF	0	0	12,000
Federal Medicaid	35,271	36,863	2,946
COVID Federal Funds	0	374,869	1,585,505
Total Federal Revenue	<u>2,817,315</u>	<u>3,280,446</u>	<u>2,987,093</u>
<b>Interdistrict Sources</b>			
Income from Other Districts	0	0	321
Medicaid Reimbursement	0	0	68,870
Act 18 Funds from Kent ISD	223,541	223,540	276,499
Total Interdistrict Revenue	<u>223,541</u>	<u>223,540</u>	<u>345,690</u>
Other Financing Sources	<u>250,000</u>	<u>0</u>	<u>1,673,717</u>
Total Revenue and Other Transactions	<u>9,581,201</u>	<u>10,318,267</u>	<u>10,219,367</u>
<b>EXPENDITURES</b>			
<b>INSTRUCTIONAL EXPENDITURES (Pre-K, Elementary, Middle &amp; High School)</b>			
Teacher Salaries	1,892,271	2,098,083	1,443,604
Substitute Salaries	50,688	50,688	115,798
Group Health & Other Insurance	333,157	368,534	232,192
Contributions to Retirement	54,832	59,310	32,948
Social Security	139,821	151,239	124,115
Worker's Comp	18,277	19,770	14,424
Unemployment Compensation	14,139	14,885	4,253
Mileage Reimbursement	3,610	3,610	289
Teaching Supplies/ Subscriptions	57,685	115,108	181,759
Textbooks	33,630	33,630	40,532
Capital Outlay Eq & Furn Depr	48,000	48,000	0
Dual Enrollment Tuition	5,500	5,500	0
Total Instructional	<u>2,651,610</u>	<u>2,968,357</u>	<u>2,189,915</u>
<b>ADDED NEEDS - SPECIAL EDUCATION</b>			
Mileage Reimbursement	1,100	1,100	93
Teaching Supplies	11,500	11,500	86
Software and Licensing	0	0	71
Textbooks	13,400	13,400	0
Capital Outlay Equip & Furn Depreciable	<u>480</u>	<u>480</u>	<u>0</u>

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	<u>Original</u> <u>FY25-26</u>	<u>Revised</u> <u>FY24-25</u>	<u>June 2024</u> <u>Actual</u>
	<u>Budget</u>	<u>Budget</u>	
Total Special Education	26,480	26,480	250
<b>ADDED NEEDS - COMPENSATORY EDUCATION</b>			
Salaries	1,651,583	1,757,002	1,451,667
Group Health & Other Insurance	260,058	283,864	181,059
Contributions to Retirement	36,289	39,663	26,697
Social Security	92,536	101,142	103,784
Worker's Comp	12,096	13,221	5,805
Unemployment Compensation	6,048	6,611	0
Teaching Supplies/ Outside Services	163,187	220,039	336,024
Total Compensatory Education	2,221,797	2,421,542	2,105,036
TOTAL ADDED NEEDS	2,248,277	2,448,022	2,105,286
<b>SUPPORT SERVICES</b>			
Guidance Services	499,642	629,447	726,710
Pupil Health (OT)	0	0	26,475
Psychological Services	0	0	3,769
Speech, Path and Audiology	15,917	15,359	12,428
Social Work	842,202	832,914	606,041
Teacher Consultant	315,154	305,761	242,133
Other Pupil Services	0	0	78,104
Total Support Services	1,672,915	1,783,482	1,695,660
<b>IMPROVEMENT OF INSTRUCTION</b>			
Workshops and Conferences	72,942	68,651	53,881
Other Instructional Staff Services	135,936	145,092	145,615
Other Expenses	0	10,797	48,810
Total Improvement of Instruction	208,878	224,541	248,306
<b>GENERAL ADMINISTRATION - BOARD OF EDUCATION</b>			
Legal	22,812	23,146	5,223
Audit	13,610	13,827	11,850
Workshops & Conferences	540	540	699
Adv and Personnel Recruitment	8,900	8,900	155
Miscellaneous Expenses	0	0	522
Total General Admin - Board	45,863	46,413	18,448
<b>GENERAL ADMINISTRATION - EXECUTIVE ADMINISTRATION</b>			
Superintendent Salary, Taxes and Benefits	74,420	71,557	69,492
Workshops & Conferences	0	0	700
Office Expenses	4,420	4,420	0
Mileage, staff services and other	4,210	4,210	2,724
Management Fee	0	0	309
Authorizer Oversight Fee	139,458	145,556	145,197
Total General Admin - Exec Admin	222,508	225,743	218,422
<b>SCHOOL ADMINISTRATION</b>			
Salaries	693,697	680,142	639,035
Group Health & Other Insurance	129,685	117,789	70,348
Contributions to Retirement	20,811	20,404	13,868
Social Security	42,124	41,508	48,276
Worker's Comp	6,738	6,610	2,983
Unemployment Compensation	3,468	3,401	0
Mileage Reimbursement	7,765	13,865	11,532
Workshops & Conferences	0	0	1,625
Office Expenses	40,535	40,535	30,770
Advertising, Graduation, & Other	40,375	49,375	65,211
Capital Outlay Equip & Furn Depreciable	6,500	6,500	0
Total School Administration	991,697	980,129	883,647
<b>BUSINESS SUPPORT SERVICES</b>			
Salaries	0	0	5,431
Management Fees- Fiscal Services	418,377	478,029	454,119

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	<u>Original</u>	<u>Revised</u>	
	<u>FY25-26</u>	<u>FY24-25</u>	June 2024
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Insurance	11,221	10,017	7,355
Bank Fees	1,230	1,230	455
Total Business Support Services	<u>430,828</u>	<u>489,276</u>	<u>467,360</u>
<b>OPERATIONS &amp; MAINTENANCE</b>			
Telephone/Internet	59,007	60,907	67,207
Liability Insurance	44,511	39,966	39,713
Building Maintenance & Repair	62,433	73,750	57,051
Equip Maint & Repair (computers)	1,735	1,735	3,665
Lease of Building	207,852	201,914	224,128
Custodial Supplies	7,600	3,500	7,660
Waste and Trash	3,000	3,000	0
Security Monitoring	2,320	2,320	38,241
Capital Outlay Eq & Furn Depr	33,000	33,000	104,992
Total Operations and Maintenance	<u>421,457</u>	<u>420,092</u>	<u>542,656</u>
<b>PUPIL TRANSPORTATION</b>	<b>78,550</b>	<b>78,550</b>	<b>35,098</b>
<b>OTHER SERVICES</b>			
Central Services	68,922	67,062	70,898
Non-Instructional Technology Services	60,275	58,074	54,727
Pupil Accounting	51,164	42,846	41,696
Pupil Activities	19,380	22,130	15,091
Total Other Services	<u>199,740</u>	<u>190,113</u>	<u>182,411</u>
<b>Community Services</b>	<b>42,085</b>	<b>42,085</b>	<b>2,847</b>
<b>Welfare Activities</b>	<b>2,000</b>	<b>5,568</b>	<b>1,133</b>
<b>Capital Outlay</b>	<b>250,000</b>	<b>0</b>	<b>1,673,717</b>
<b>Debt Service</b>	<b>159,400</b>	<b>185,400</b>	<b>245,312</b>
<b>TOTAL EXPENDITURES AND OTHER TRANSACTIONS</b>	<b><u>9,625,809</u></b>	<b><u>10,087,769</u></b>	<b><u>10,510,219</u></b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b><u>(44,607)</u></b>	<b><u>230,498</u></b>	<b><u>(290,851)</u></b>
<b>TRANSFERS</b>			
BEGINNING FUND BALANCE	<u>3,279,635</u>	<u>3,049,137</u>	<u>3,339,988</u>
ENDING FUND BALANCE	<u><u>3,235,028</u></u>	<u><u>3,279,635</u></u>	<u><u>3,049,137</u></u>