

**Lighthouse Academy  
General Appropriation Resolution  
Fiscal 2025 Final Budget**

RESOLVED, that this resolution shall be the general appropriations act of Lighthouse Academy 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:

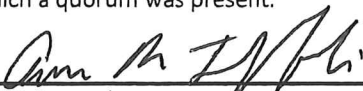
Revenue		
(1XX)	Local	\$ 352,055
(3XX)	State	7,417,799
(4XX)	Federal	2,647,863
(5XX)	Incoming Transfers and Other Transactions	65,729
Total Revenue		<u>\$ 10,483,446</u>

BE IT FURTHER RESOLVED, that \$10,475,234 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	\$ 3,053,568
(12X)	Added Needs	2,207,908
Support Services:		
(21X)	Pupil Services	1,829,231
(22X)	Improvement of Instruction	269,756
(23X)	General Administration	324,374
(24X)	School Administration	1,026,745
(25X)	Business	564,135
(26X)	Operations and Maintenance	499,265
(27X)	Transportation	78,353
(28X)	Central/Pupil Accounting	225,035
(29X)	Other	26,597
(3XX)	Community Services	18,747
(45X)	Capital Outlay	32,480
(5XX)	Debt Service	319,040
(6XX)	Outgoing Transfers and Other Transactions	-
Total Appropriated		<u>\$ 10,475,234</u>
Excess Revenues Over (Under) Expenditures		8,212
Fund Balance, July 1		3,049,137
Ending Fund Balance		<u><u>\$ 3,057,349</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 24<sup>th</sup> day of June, 2025 at which a quorum was present.

  
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Lighthouse Academy, Secretary

Lighthouse Academy  
Summary of All Units  
For the Eleven Months Ending Saturday, May 31, 2025

	May Actual	Final FY24-25 Budget	Revised FY4-25 Budget	Actual Difference Final Budget	Actual as a % of Final Budget
<b>Revenue</b>					
<b>Local Sources</b>					
Donations	15,000	15,000	15,000	0	100%
Miscellaneous Revenue	40,190	40,190	27,000	0	100%
Interest Income	54,565	58,565	50,000	(4,000)	93%
Total Local Revenue	109,755	113,755	92,000	(4,000)	96%
<b>State Sources</b>					
Unrestricted State Aid/Grants	6,104,805	6,589,805	5,936,024	(485,000)	93%
Court Placed Children (24)	34,624	34,624	20,000	0	100%
At Risk Section 31 (a)	349,193	526,361	526,361	(177,168)	66%
Section 31n	292	34,675		(34,383)	1%
Bilingual Education	52,909	56,909	117,418	(4,000)	93%
Special Ed Headlee 51c	84,498	92,948	122,478	(8,450)	91%
Benchmark Grant	914	914		0	100%
Section 99cc		24,000		(24,000)	0%
Section 31 (aa)		57,563		(57,563)	0%
Total State Revenue	6,627,235	7,417,799	6,722,281	(790,564)	89%
<b>Federal Sources</b>					
Federal Funds Title 1	1,393,415	2,093,415	2,611,465	(700,000)	67%
Federal Funds Title 2a	14,921	23,201	23,201	(8,280)	64%
Federal Funds Title 3	1,168	31,168	56,310	(30,000)	4%
Federal Funds Title 4	15,223	24,550	24,550	(9,327)	62%
IDEA (Special Ed)	68,661	98,661	153,188	(30,000)	70%
Federal Medicaid		2,000	36,863	(2,000)	0%
COVID Federal Funds	374,869	374,869	374,869	0	100%
Total Federal Revenue	1,868,256	2,647,863	3,280,446	(779,607)	71%
<b>Interdistrict Sources</b>					
Income from Other Districts	1,478	1,478		0	100%
Medicaid Reimbursement	13,281	13,281		0	100%
Act 18 Funds from Kent ISD	223,541	223,541	223,540	0	100%
Total Interdistrict Revenue	238,300	238,300	223,540	0	100%
Other Financing Sources		65,729		(65,729)	0%
Total Revenue and Other Transactions	8,843,546	10,483,446	10,318,267	(1,639,900)	84%
<b>EXPENDITURES</b>					
<b>INSTRUCTIONAL EXPENDITURES (Pre-K, Elementary, Middle &amp; High School)</b>					
Teacher Salaries	1,666,871	2,166,871	2,098,083	(500,000)	77%
Substitute Salaries	119,147	134,147	50,688	(15,000)	89%
Group Health & Other Insurance	212,288	252,288	368,534	(40,000)	84%
Contributions to Retirement	36,781	58,781	59,310	(22,000)	63%
Social Security	129,127	154,127	151,239	(25,000)	84%
Worker's Comp	10,485	19,485	19,770	(9,000)	54%
Unemployment Compensation	19,720	28,720	14,885	(9,000)	69%
Mileage Reimbursement	715	2,215	3,610	(1,500)	32%
Teaching Supplies/ Subscriptions	154,389	169,389	115,108	(15,000)	91%
Textbooks	3,745	13,745	33,630	(10,000)	27%
Capital Outlay Eq & Furn Depr	7,170	47,170	48,000	(40,000)	15%
Dual Enrollment Tuition	1,630	6,630	5,500	(5,000)	25%
Total Instructional	2,362,068	3,053,568	2,968,357	(691,500)	77%
<b>ADDED NEEDS - SPECIAL EDUCATION</b>					
Mileage Reimbursement		1,100	1,100	(1,100)	0%
Teaching Supplies		11,500	11,500	(11,500)	0%
Textbooks		13,400	13,400	(13,400)	0%
Capital Outlay Equip & Furn Depreciable		480	480	(480)	0%
Total Special Education	0	26,480	26,480	(26,480)	0%

Lighthouse Academy  
Summary of All Units  
For the Eleven Months Ending Saturday, May 31, 2025

	May Actual	Final FY24-25 Budget	Revised FY4-25 Budget	Actual Difference Final Budget	Actual as a % of Final Budget
<b>ADDED NEEDS - COMPENSATORY EDUCATION</b>					
Salaries	966,274	1,416,274	1,757,002	(450,000)	68%
Group Health & Other Insurance	130,926	240,926	283,864	(110,000)	54%
Contributions to Retirement	19,899	34,899	39,663	(15,000)	57%
Social Security	69,180	97,180	101,142	(28,000)	71%
Worker's Comp	5,513	10,513	13,221	(5,000)	52%
Unemployment Compensation		4,000	6,611	(4,000)	0%
Teaching Supplies/ Outside Services	292,637	377,637	220,039	(85,000)	77%
Total Compensatory Education	1,484,428	2,181,428	2,421,542	(697,000)	68%
TOTAL ADDED NEEDS	1,484,428	2,207,908	2,448,022	(723,480)	67%
<b>SUPPORT SERVICES</b>					
Guidance Services	631,480	701,480	629,447	(70,000)	90%
Pupil Health (OT)	5,221	8,221		(3,000)	64%
Psychological Services	4,777	8,777		(4,000)	54%
Speech, Path and Audiology	11,801	16,801	15,359	(5,000)	70%
Social Work	615,998	790,998	832,914	(175,000)	78%
Teacher Consultant	232,953	302,953	305,761	(70,000)	77%
Total Support Services	1,502,231	1,829,231	1,783,482	(327,000)	82%
<b>IMPROVEMENT OF INSTRUCTION</b>					
Workshops and Conferences	22,131	57,131	68,651	(35,000)	39%
Other Instructional Staff Services	131,764	151,764	145,092	(20,000)	87%
Other Expenses	52,861	60,861	10,797	(8,000)	87%
Total Improvement of Instruction	206,756	269,756	224,541	(63,000)	77%
<b>GENERAL ADMINISTRATION - BOARD OF EDUCATION</b>					
Legal	6,284	21,284	23,146	(15,000)	30%
Audit	12,250	17,250	13,827	(5,000)	71%
Workshops & Conferences	990	1,990	540	(1,000)	50%
Adv and Personnel Recruitment		8,900	8,900	(8,900)	0%
Miscellaneous Expenses	1,114	2,114		(1,000)	53%
Total General Admin - Board	20,638	51,538	46,413	(30,900)	40%
<b>GENERAL ADMINISTRATION - EXECUTIVE ADMINISTRATION</b>					
Superintendent Salary, Taxes and Benefits	60,280	77,280	71,557	(17,000)	78%
Workshops & Conferences	529	1,529		(1,000)	35%
Office Expenses	40	240	4,420	(200)	17%
Mileage, staff services and other	1,160	2,660	4,210	(1,500)	44%
Authorizer Oversight Fee	141,128	191,128	145,556	(50,000)	74%
Total General Admin - Exec Admin	203,136	272,836	225,743	(69,700)	74%
<b>SCHOOL ADMINISTRATION</b>					
Salaries	629,927	709,927	680,142	(80,000)	89%
Group Health & Other Insurance	71,076	91,076	117,789	(20,000)	78%
Contributions to Retirement	14,176	18,176	20,404	(4,000)	78%
Social Security	46,238	54,238	41,508	(8,000)	85%
Worker's Comp	3,667	5,167	6,610	(1,500)	71%
Unemployment Compensation		2,500	3,401	(2,500)	0%
Mileage Reimbursement	10,670	16,670	13,865	(6,000)	64%
Workshops & Conferences	625	1,625		(1,000)	38%
Office Expenses	33,329	40,329	40,535	(7,000)	83%
Advertising, Graduation, & Other	55,537	80,537	49,375	(25,000)	69%
Capital Outlay Equip & Furn Depreciable		6,500	6,500	(6,500)	0%
Total School Administration	865,245	1,026,745	980,129	(161,500)	84%
<b>BUSINESS SUPPORT SERVICES</b>					
Management Fees- Fiscal Services	401,956	551,956	478,029	(150,000)	73%
Insurance	6,234	10,234	10,017	(4,000)	61%
Bank Fees	946	1,946	1,230	(1,000)	49%
Total Business Support Services	409,135	564,135	489,276	(155,000)	73%

Lighthouse Academy  
Summary of All Units  
For the Eleven Months Ending Saturday, May 31, 2025

	May Actual	Final FY24-25 Budget	Revised FY4-25 Budget	Actual Difference Final Budget	Actual as a % of Final Budget
<b>OPERATIONS &amp; MAINTENANCE</b>					
Telephone/Internet	64,141	71,141	60,907	(7,000)	90%
Liability Insurance	36,092	41,092	39,966	(5,000)	88%
Building Maintenance & Repair	63,265	78,265	73,750	(15,000)	81%
Equip Maint & Repair (computers)		1,500	1,735	(1,500)	0%
Lease of Building	198,992	233,992	201,914	(35,000)	85%
Custodial Supplies	5,628	8,128	3,500	(2,500)	69%
Waste and Trash	1,342	3,042	3,000	(1,700)	44%
Security Monitoring	1,606	3,106	2,320	(1,500)	52%
Capital Outlay Eq & Furn Depr	40,200	59,000	33,000	(18,800)	68%
Total Operations and Maintenance	411,265	499,265	420,092	(88,000)	82%
<b>PUPIL TRANSPORTATION</b>	<b>50,353</b>	<b>78,353</b>	<b>78,550</b>	<b>(28,000)</b>	<b>64%</b>
<b>OTHER SERVICES</b>					
Central Services	78,818	93,818	67,062	(15,000)	84%
Non-Instructional Technology Services	61,896	76,896	58,074	(15,000)	80%
Pupil Accounting	44,322	54,322	42,846	(10,000)	82%
Pupil Activities	16,597	26,597	22,130	(10,000)	62%
Total Other Services	201,632	251,632	190,113	(50,000)	80%
<b>Community Services</b>		<b>10,000</b>	<b>42,085</b>	<b>(10,000)</b>	<b>0%</b>
<b>Welfare Activities</b>	<b>5,747</b>	<b>8,747</b>	<b>5,568</b>	<b>(3,000)</b>	<b>66%</b>
<b>Capital Outlay</b>	<b>7,480</b>	<b>32,480</b>		<b>(25,000)</b>	<b>23%</b>
<b>Debt Service</b>	<b>208,990</b>	<b>319,040</b>	<b>185,400</b>	<b>(110,050)</b>	<b>66%</b>
<b>TOTAL EXPENDITURES AND OTHER TRANSACTIONS</b>	<b>7,939,105</b>	<b>10,475,235</b>	<b>10,087,769</b>	<b>(2,536,130)</b>	<b>76%</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>904,442</b>	<b>8,212</b>	<b>230,498</b>	<b>896,230</b>	<b>11014%</b>
<b>TRANSFERS</b>					
BEGINNING FUND BALANCE	3,049,137	3,049,137	3,049,137	0	100%
ENDING FUND BALANCE	3,953,579	3,057,349	3,279,635	896,230	129%