

**Lighthouse Academy
General Appropriation Resolution
Fiscal 2027 Original Budget**

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

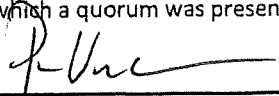
Revenue		
(1XX)	Local	\$ 550,016
(3XX)	State	6,266,107
(4XX)	Federal	2,591,855
(5XX)	Incoming Transfers and Other Transactions	-
	Total Revenue	<u>\$ 9,407,978</u>

BE IT FURTHER RESOLVED, that \$9,974,278 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	\$ 2,669,054
(12X)	Added Needs	2,100,805
Support Services:		
(21X)	Pupil Services	2,001,394
(22X)	Improvement of Instruction	270,228
(23X)	General Administration	256,075
(24X)	School Administration	802,142
(25X)	Business	395,793
(26X)	Operations and Maintenance	473,446
(27X)	Transportation	108,863
(28X)	Central/Pupil Accounting	224,448
(29X)	Other	20,880
(3XX)	Community Services	35,669
(45X)	Capital Outlay	413,000
(5XX)	Debt Service	202,481
(6XX)	Outgoing Transfers and Other Transactions	-
	Total Appropriated	<u>\$ 9,974,278</u>
	Excess Revenues Over (Under) Expenditures	(566,300)
	Fund Balance, July 1	4,123,597
	Ending Fund Balance	<u><u>\$ 3,557,297</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 19 day of May at which a quorum was present.



Lighthouse Academy, Secretary

Lighthouse Academy
General Fund
For the Twelve Months Ending Wednesday, June 30, 2027

	<u>Original</u> <u>FY26-27</u> <u>Budget</u>	<u>Revised</u> <u>FY25-26</u> <u>Budget</u>	June 2025 <u>Actual</u>
Revenue			
Local Sources			
Donations	15,000	30,000	15,225
Miscellaneous Revenue	10,000	10,000	92,304
Interest Income	75,000	75,000	62,502
Total Local Revenue	<u>100,000</u>	<u>115,000</u>	<u>170,031</u>
State Sources			
Unrestricted State Aid/Grants	5,148,331	5,137,464	6,862,942
Court Placed Children (24)	0	0	38,086
At Risk Section 31 (a)	743,673	799,906	490,308
Section 31n	57,005	57,005	35,136
Bilingual Education	224,150	224,150	61,301
Special Ed Headlee 51c	92,948	92,947	63,417
Benchmark Grant	0	0	1,005
Section 27k	0	0	171
Section 99cc	0	0	24,000
Section 27l	0	82,254	13,518
Section 31 (aa)	0	59,362	29,998
Total State Revenue	<u>6,266,107</u>	<u>6,453,088</u>	<u>7,619,883</u>
Federal Sources			
Federal Funds Title 1	2,148,007	2,174,451	1,431,943
Federal Funds Title 2a	46,698	46,698	11,147
Federal Funds Title 3	77,413	77,413	15,223
Federal Funds Title 4	49,729	49,729	11,246
IDEA (Special Ed)	225,009	185,583	94,668
Federal 27b	0	0	16,800
Federal Filter First	0	0	2,139
Federal Medicaid	44,999	36,685	7,060
COVID Federal Funds	0	0	374,869
Total Federal Revenue	<u>2,591,855</u>	<u>2,570,559</u>	<u>1,965,096</u>
Interdistrict Sources			
Income from Other Districts	0	0	4,386
Medicaid Reimbursement	0	0	51,979
Act 18 Funds from Kent ISD	450,016	450,014	223,541
Total Interdistrict Revenue	<u>450,016</u>	<u>450,014</u>	<u>279,906</u>
Other Financing Sources	0	560,647	140,511
Total Revenue and Other Transactions	<u>9,407,978</u>	<u>10,149,308</u>	<u>10,175,427</u>
EXPENDITURES			
INSTRUCTIONAL EXPENDITURES (Pre-K, Elementary, Middle & High School)			
Teacher Salaries	1,797,249	1,981,710	1,833,194
Substitute Salaries	140,189	125,688	153,629
Group Health & Other Insurance	309,056	313,260	244,561
Contributions to Retirement	51,956	59,739	39,379
Social Security	132,487	152,335	141,372
Worker's Comp	17,319	19,913	11,431
Unemployment Compensation	13,659	14,957	24,822
Travel Reimbursement	6,110	8,610	6,099
Teaching Supplies/ Subscriptions	114,900	113,500	144,785
Textbooks	25,130	18,630	3,332
Capital Outlay Eq & Furn Depr	55,500	40,016	7,170
Dual Enrollment Tuition	5,500	5,500	1,630
Total Instructional	<u>2,669,054</u>	<u>2,853,858</u>	<u>2,611,403</u>
ADDED NEEDS - SPECIAL EDUCATION			
Mileage Reimbursement	1,250	1,100	145
Teaching Supplies	9,200	9,700	0
Textbooks	10,640	11,140	0

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Total Special Education	21,090	21,940	145
ADDED NEEDS - COMPENSATORY EDUCATION			
Salaries	1,434,806	1,439,391	999,979
Group Health & Other Insurance	278,965	276,157	158,779
Contributions to Retirement	31,618	32,697	21,700
Social Security	80,626	83,376	75,555
Worker's Comp	10,539	10,899	6,014
Unemployment Compensation	5,270	5,449	0
Teaching Supplies/ Outside Services	237,891	237,891	367,438
Total Compensatory Education	<u>2,079,715</u>	<u>2,085,860</u>	<u>1,629,464</u>
TOTAL ADDED NEEDS	<u>2,100,805</u>	<u>2,107,800</u>	<u>1,629,609</u>
SUPPORT SERVICES - PUPIL			
Guidance Services	728,147	907,490	700,170
Pupil Health (OT)	0	5,000	5,567
Psychological Services	0	5,000	5,837
Speech, Path and Audiology	17,983	17,544	15,449
Social Work	917,131	720,397	647,402
Teacher Consultant	338,133	338,807	262,191
Total Support Services	<u>2,001,394</u>	<u>1,994,238</u>	<u>1,636,617</u>
IMPROVEMENT OF INSTRUCTION			
Workshops and Conferences	76,103	74,603	5,927
Instructional Coaching	10,836	10,836	22,564
Other Instructional Staff Services	183,289	175,737	144,434
Other Expenses	0	0	48,231
Total Improvement of Instruction	<u>270,228</u>	<u>261,176</u>	<u>221,156</u>
GENERAL ADMINISTRATION - BOARD OF EDUCATION			
Legal	25,000	22,822	6,284
Audit	13,999	13,616	12,250
Workshops & Conferences	540	540	990
Adv and Personnel Recruitment	8,900	8,900	0
Miscellaneous Expenses	0	0	2,028
Total General Admin - Board	<u>48,440</u>	<u>45,878</u>	<u>21,552</u>
GENERAL ADMINISTRATION - EXECUTIVE ADMINISTRATION			
Superintendent Salary, Taxes and Benefits	72,208	72,380	65,364
Workshops & Conferences	0	0	529
Office Expenses	4,420	4,420	40
Mileage, staff services and other	4,410	4,210	1,340
Authorizer Oversight Fee	126,597	127,437	163,069
Total General Admin - Exec Admin	<u>207,635</u>	<u>208,447</u>	<u>230,342</u>
SCHOOL ADMINISTRATION			
Salaries	542,182	543,198	683,399
Group Health & Other Insurance	101,611	96,277	77,508
Contributions to Retirement	14,983	16,296	15,501
Social Security	34,801	38,459	50,527
Worker's Comp	4,994	5,432	4,000
Unemployment Compensation	2,497	2,716	0
Travel Reimbursement	7,965	7,765	12,962
Workshops & Conferences	0	0	275
Office Expenses	42,485	40,535	33,461
Advertising, Graduation, & Other	42,125	40,875	63,636
Capital Outlay Equip & Furn Depreciable	8,500	6,500	0
Total School Administration	<u>802,142</u>	<u>798,054</u>	<u>941,269</u>
BUSINESS SUPPORT SERVICES			
Management Fees- Fiscal Services	379,793	382,314	465,099
Insurance	14,740	12,408	8,393
Bank Fees	1,260	1,230	1,063

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	<u>Original</u>	<u>Revised</u>	
	<u>FY26-27</u>	<u>FY25-26</u>	June 2025
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
Total Business Support Services	<u>395,793</u>	<u>395,952</u>	<u>474,555</u>
OPERATIONS & MAINTENANCE			
Telephone/Internet	64,605	61,030	69,936
Liability Insurance	45,661	41,605	39,983
Building Maintenance & Repair	80,233	60,333	73,157
Equip Maint & Repair (computers)	1,735	15,110	0
Lease of Building	231,042	207,977	217,517
Custodial Supplies	8,600	7,600	7,165
Heat	1,000	0	0
Electric	1,000	0	0
Waste and Trash	4,000	3,000	1,342
Security Monitoring	2,570	2,320	1,966
Capital Outlay Eq & Furn Depr	<u>33,000</u>	<u>33,000</u>	<u>46,008</u>
Total Operations and Maintenance	<u>473,446</u>	<u>431,974</u>	<u>457,074</u>
PUPIL TRANSPORTATION	108,863	86,550	58,958
OTHER SERVICES			
Central Services	110,717	76,226	82,987
Non-Instructional Technology Services	62,299	62,895	60,961
Pupil Accounting	51,433	49,980	49,212
Pupil Activities	<u>20,880</u>	<u>20,880</u>	<u>17,353</u>
Total Other Services	<u>245,329</u>	<u>209,981</u>	<u>210,514</u>
Community Services	33,669	33,669	875
Welfare Activities	2,000	2,000	5,747
Capital Outlay	413,000	860,647	11,830
Debt Service	202,481	149,328	299,221
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TOTAL EXPENDITURES AND OTHER TRANSACTIONS	<u>9,974,278</u>	<u>10,439,553</u>	<u>8,810,722</u>
REVENUES OVER (UNDER) EXPENDITURES	(566,300)	(290,245)	1,364,705
TRANSFERS			
BEGINNING FUND BALANCE	<u>4,123,597</u>	<u>4,413,842</u>	<u>3,049,137</u>
ENDING FUND BALANCE	<u>3,557,297</u>	<u>4,123,597</u>	<u>4,413,842</u>