

**Lighthouse Academy
General Appropriation Resolution
Fiscal 2026 Revised Budget**

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	\$ 565,014
(3XX)	State	6,453,088
(4XX)	Federal	2,570,559
(5XX)	Incoming Transfers and Other Transactions	<u>560,647</u>
	Total Revenue	\$ 10,149,308

BE IT FURTHER RESOLVED, that \$10,439,553 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	\$ 2,853,858
(12X)	Added Needs	2,107,800
Support Services:		
(21X)	Pupil Services	1,994,238
(22X)	Improvement of Instruction	261,176
(23X)	General Administration	254,325
(24X)	School Administration	798,054
(25X)	Business	395,952
(26X)	Operations and Maintenance	431,974
(27X)	Transportation	86,550
(28X)	Central/Pupil Accounting	189,102
(29X)	Other	20,880
(3XX)	Community Services	35,669
(45X)	Capital Outlay	860,647
(5XX)	Debt Service	149,328
(6XX)	Outgoing Transfers and Other Transactions	<u>-</u>
	Total Appropriated	\$ 10,439,553
	Excess Revenues Over (Under) Expenditures	(290,245)
	Fund Balance, July 1	<u>4,413,842</u>
	Ending Fund Balance	<u>\$ 4,123,597</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 day of 2024, at which a quorum was present.



Lighthouse Academy, Secretary  President

Lighthouse Academy
General Fund
For the Six Months Ending Wednesday, December 31, 2025

	December Actual	Revised FY25-26 Budget	Original FY25-26 Budget	Actual as a % of Revised Budget
Revenue				
Local Sources				
Donations	15,000	30,000	15,000	50%
Miscellaneous Revenue	1,416	10,000	10,000	14%
Interest Income	59,153	75,000	50,000	79%
Total Local Revenue	<u>75,569</u>	<u>115,000</u>	<u>75,000</u>	<u>66%</u>
State Sources				
Unrestricted State Aid/Grants	2,182,772	5,137,464	5,365,486	42%
Court Placed Children (24)	0	0	20,000	0%
At Risk Section 31 (a)	341,153	799,906	577,937	43%
Section 31n	0	57,005	0	0%
Bilingual Education	39,102	224,150	129,444	17%
Special Ed Headlee 51c	42,249	92,947	122,478	45%
Section 27l	82,255	82,254	0	100%
Section 31 (aa)	0	59,362	0	0%
Total State Revenue	<u>2,687,530</u>	<u>6,453,088</u>	<u>6,215,345</u>	<u>42%</u>
Federal Sources				
Federal Funds Title 1	290,048	2,174,451	2,524,795	13%
Federal Funds Title 2a	0	46,698	23,201	0%
Federal Funds Title 3	0	77,413	56,310	0%
Federal Funds Title 4	0	49,729	24,550	0%
IDEA (Special Ed)	58,055	185,583	153,188	31%
Federal Medicaid	0	36,685	35,271	0%
Total Federal Revenue	<u>348,103</u>	<u>2,570,559</u>	<u>2,817,315</u>	<u>14%</u>
Interdistrict Sources				
Act 18 Funds from Kent ISD	450,015	450,014	223,541	100%
Total Interdistrict Revenue	<u>450,015</u>	<u>450,014</u>	<u>223,541</u>	<u>100%</u>
Other Financing Sources	0	560,647	250,000	0%
Total Revenue and Other Transactions	<u>3,561,217</u>	<u>10,149,308</u>	<u>9,581,201</u>	<u>35%</u>
EXPENDITURES				
INSTRUCTIONAL EXPENDITURES (Pre-K, Elementary, Middle & High School)				
Teacher Salaries	932,464	1,981,710	1,892,271	47%
Substitute Salaries	81,895	125,688	50,688	65%
Group Health & Other Insurance	108,845	313,260	333,157	35%
Contributions to Retirement	18,884	59,739	54,832	32%
Social Security	73,189	152,335	139,821	48%
Worker's Comp	3,569	19,913	18,277	18%
Unemployment Compensation	11,272	14,957	14,139	75%
Travel Reimbursement	7,809	8,610	3,610	91%
Teaching Supplies/ Subscriptions	78,145	113,500	57,685	69%
Textbooks	0	18,630	33,630	0%
Capital Outlay Eq & Furn Depr	14,937	40,016	48,000	37%
Dual Enrollment Tuition	0	5,500	5,500	0%
Total Instructional	<u>1,331,009</u>	<u>2,853,858</u>	<u>2,651,610</u>	<u>47%</u>
ADDED NEEDS - SPECIAL EDUCATION				
Mileage Reimbursement	0	1,100	1,100	0%
Teaching Supplies	0	9,700	11,500	0%
Textbooks	0	11,140	13,400	0%
Capital Outlay Equip & Furn Depreciable	0	0	480	0%
Total Special Education	<u>0</u>	<u>21,940</u>	<u>26,480</u>	<u>0%</u>
ADDED NEEDS - COMPENSATORY EDUCATION				
Salaries	397,607	1,439,391	1,651,583	28%
Group Health & Other Insurance	58,616	276,157	260,058	21%
Contributions to Retirement	8,460	32,697	36,289	26%
Social Security	28,752	83,376	92,536	34%

Lighthouse Academy
General Fund
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	December Actual	Revised FY25-26 Budget	Original FY25-26 Budget	Actual as a % of Revised Budget
Worker's Comp	1,887	10,899	12,096	17%
Unemployment Compensation	0	5,449	6,048	0%
Teaching Supplies/ Outside Services	126,089	237,891	163,187	53%
Total Compensatory Education	<u>621,410</u>	<u>2,085,860</u>	<u>2,221,797</u>	<u>30%</u>
TOTAL ADDED NEEDS	<u>621,410</u>	<u>2,107,800</u>	<u>2,248,277</u>	<u>29%</u>
SUPPORT SERVICES - PUPIL				
Guidance Services	256,753	907,490	499,642	28%
Pupil Health (OT)	2,278	5,000	0	46%
Psychological Services	2,575	5,000	0	52%
Speech, Path and Audiology	8,060	17,544	15,917	46%
Social Work	418,722	720,397	842,202	58%
Teacher Consultant	149,451	338,807	315,154	44%
Total Support Services	<u>837,840</u>	<u>1,994,238</u>	<u>1,672,915</u>	<u>42%</u>
IMPROVEMENT OF INSTRUCTION				
Workshops and Conferences	5,517	74,603	72,942	7%
Instructional Coaching	5,744	10,836	0	53%
Other Instructional Staff Services	77,806	175,737	135,936	44%
Other Expenses	3,362	0	0	0%
Total Improvement of Instruction	<u>92,430</u>	<u>261,176</u>	<u>208,878</u>	<u>35%</u>
GENERAL ADMINISTRATION - BOARD OF EDUCATION				
Legal	1,953	22,822	22,812	9%
Audit	12,350	13,616	13,610	91%
Workshops & Conferences	0	540	540	0%
Adv and Personnel Recruitment	0	8,900	8,900	0%
Miscellaneous Expenses	354	0	0	0%
Total General Admin - Board	<u>14,657</u>	<u>45,878</u>	<u>45,863</u>	<u>32%</u>
GENERAL ADMINISTRATION - EXECUTIVE ADMINISTRATION				
Superintendent Salary, Taxes and Benefits	32,806	72,380	74,420	45%
Workshops & Conferences	138	0	0	0%
Office Expenses	0	4,420	4,420	0%
Mileage, staff services and other	336	4,210	4,210	8%
Authorizer Oversight Fee	55,564	127,437	139,458	44%
Total General Admin - Exec Admin	<u>88,844</u>	<u>208,447</u>	<u>222,508</u>	<u>43%</u>
SCHOOL ADMINISTRATION				
Salaries	284,204	543,198	693,697	52%
Group Health & Other Insurance	30,015	96,277	129,685	31%
Contributions to Retirement	5,988	16,296	20,811	37%
Social Security	20,742	38,459	42,124	54%
Worker's Comp	1,248	5,432	6,738	23%
Unemployment Compensation	0	2,716	3,468	0%
Travel Reimbursement	5,883	7,765	7,765	76%
Workshops & Conferences	210	0	0	0%
Office Expenses	21,516	40,535	40,535	53%
Advertising, Graduation, & Other	25,400	40,875	40,375	62%
Capital Outlay Equip & Furn Depreciable	0	6,500	6,500	0%
Total School Administration	<u>395,206</u>	<u>798,054</u>	<u>991,697</u>	<u>50%</u>
BUSINESS SUPPORT SERVICES				
Management Fees- Fiscal Services	133,286	382,314	418,377	35%
Insurance	3,452	12,408	11,221	28%
Bank Fees	692	1,230	1,230	56%
Other	1,390	0	0	0%
Total Business Support Services	<u>138,820</u>	<u>395,952</u>	<u>430,828</u>	<u>35%</u>
OPERATIONS & MAINTENANCE				
Telephone/Internet	33,351	61,030	59,007	55%
Liability Insurance	21,447	41,605	44,511	52%
Building Maintenance & Repair	26,187	60,333	62,433	43%

Lighthouse Academy
General Fund
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	December Actual	Revised FY25-26 Budget	Original FY25-26 Budget	Actual as a % of Revised Budget
Equip Maint & Repair (computers)	0	15,110	1,735	0%
Lease of Building	118,025	207,977	207,852	57%
Custodial Supplies	2,180	7,600	7,600	29%
Waste and Trash	0	3,000	3,000	0%
Security Monitoring	1,229	2,320	2,320	53%
Capital Outlay Eq & Furn Depr	11,452	33,000	33,000	35%
Total Operations and Maintenance	<u>213,870</u>	<u>431,974</u>	<u>421,457</u>	<u>50%</u>
PUPIL TRANSPORTATION	11,220	86,550	78,550	13%
OTHER SERVICES				
Central Services	35,930	76,226	68,922	47%
Non-Instructional Technology Services	20,878	62,895	60,275	33%
Pupil Accounting	33,585	49,980	51,164	67%
Pupil Activities	9,637	20,880	19,380	46%
Total Other Services	<u>100,029</u>	<u>209,981</u>	<u>199,740</u>	<u>48%</u>
Community Services	49	33,669	42,085	0%
Welfare Activities	103	2,000	2,000	5%
Capital Outlay	1,044	860,647	250,000	0%
Debt Service	63,855	149,328	159,400	43%
TOTAL EXPENDITURES AND OTHER TRANSACTIONS	<u>3,910,385</u>	<u>10,439,553</u>	<u>9,625,809</u>	<u>37%</u>
REVENUES OVER (UNDER) EXPENDITURES	(349,169)	(290,245)	(44,607)	120%
TRANSFERS				
BEGINNING FUND BALANCE	<u>4,413,842</u>	<u>4,413,842</u>	<u>3,279,635</u>	<u>100%</u>
ENDING FUND BALANCE	<u>4,064,673</u>	<u>4,123,597</u>	<u>3,235,028</u>	<u>99%</u>

