

JANIE HOWARD WILSON ELEMENTARY -1401
BUDGET NARRATIVE
FY2026

As with other schools in the System, the recent funding cuts at both the Federal & State levels have placed more of a strain on the budget process than ever before. Janie Howard Wilson will continue to meet the requirements of our International Baccalaureate Primary Years Programme, as well as focus on the students' learning gains and support the staff.

Revenues:

- The budget revenues are based on 479 FTE, with 14 FTE being accounted for in the JHW ESE Separate Class budget.
- Janie Howard is requesting 70% (\$112,770) of the cleaning contract to be covered using the Fund Balance from the General Fund.

Expenditures:

- The proposed budget reflects salary adjustments funded with the Teacher Salary Increase Allocation for Instructional staff at a 2% increase for returning teachers. Non-Instructional returning staff are budgeted to receive the lesser of a 1% increase of their current base or \$1,000.
- To meet the requirements of the IB program, we have added two positions: an IB Coordinator and a Spanish Teacher, with the continued support of the LW Charter School Board.
- Due to the Federal funding cuts, the general fund is budgeted to support more of the salaries normally paid for with IDEA & Title I.
- All travel, professional development & capital expenses are put on hold. Should there be changes in the funding, we will re-evaluate these needs.

Exceptional Student Education:

- In FY25, LWCS created two ESE self-contained units to support the education of our more severe students. The revenue & expenses related to these units are now separate from the General Fund budget to further analyze and improve the efficiency of those units.

LAKE WALES CHARTER SCHOOLS, Inc.

FY26 Adopted General Fund Budget

All School Sites & Administration

| | Janie Howard Wilson Elementary | | JHW ESE Separate Class |
|---------------------------------------|--|--|--|
| | <i>FY25 General Fund¹</i> | <i>FY26 General Fund²</i> | <i>FY26 General Fund²</i> |
| REVENUES | | | |
| State and local sources | \$ 4,135,785 | \$ 4,011,848 | \$ 194,884 |
| Contributions and other revenue | 40,624 | 10,000 | - |
| Other financing sources | 165,624 | 112,770 | 250,000 |
| Total Revenues | 4,342,033 | 4,134,618 | 444,884 |
| EXPENDITURES | | | |
| Instruction | 2,755,283 | 2,628,243 | 444,884 |
| Pupil Personnel Services | 77,586 | 73,352 | |
| Instructional Media | 86,524 | 86,752 | |
| Instruction & Curriculum Development | | | |
| Instructional Staff Training | 16,604 | 11,100 | |
| Instructional Related Technology | 12,500 | 8,000 | |
| Board of Education | 18,750 | 18,000 | |
| General Administration | | | |
| School Administration | 440,810 | 374,553 | |
| Facilities Acquisition & Construction | | | |
| Fiscal Services | 18,018 | 18,135 | |
| Central Services | | | |
| Transportation | | | |
| Operation of Plant | 335,268 | 447,747 | |
| Maintenance of Plant | 5,400 | 2,500 | |
| Administrative Related Technology | | | |
| Community Services/Athletics | | | |
| Debt Service | | | |
| Operating Transfers | 575,290 | 466,236 | |
| Total Expenditures | 4,342,033 | 4,134,618 | 444,884 |
| Net Changes in Fund Balance | - | - | - |
| FEFP Budgeted Enrollment | 462.00 | 465.00 | 14.00 |

E Estimate

1. Adopted by Board of Trustees - February 24, 2025
2. Presented for Board Approval- August 11, 2025
3. Other Financing Sources will be the schools fund balance as needed.