

Lewiston Altura #0857

5 Year Plan FY25

	2023	2024	2025	2026	2027	2028	2029
Unassigned Fund Balance Goal %	10%	10%	10%	10%	10%	10%	10%
Pupil Unit Value	\$6,863	\$7,138	\$7,281	\$7,481	\$7,631	\$7,783	\$7,939
Pupil Unit Value % Change		4%	2%	2.74%	2%	2%	2%
REVENUES							
State	\$6,605,145	\$7,000,705	\$6,769,372	\$7,012,294	\$6,968,028	\$6,778,034	\$6,753,623
Property Taxes	\$1,021,279	\$1,021,487	\$1,132,465	\$1,155,114	\$1,178,217	\$1,201,781	\$1,225,817
Federal	\$690,330	\$497,759	\$312,541	\$318,792	\$325,168	\$331,671	\$338,304
Other Local	\$313,720	\$378,981	\$347,174	\$354,117	\$361,200	\$368,424	\$375,792
Total Revenue	8,630,474	8,898,932	8,561,552	8,840,318	8,832,612	8,679,910	8,693,536
% Revenue Change	-25.32%	3.11%	-3.79%	3.26%	-0.09%	-1.73%	0.16%
EXPENDITURES							
Less \$550,000 for cuts in FY25							
Salaries & Wages	\$4,988,043	\$4,905,899	\$4,950,450	\$5,098,964	\$5,251,932	\$5,409,490	\$5,571,775
Benefits	\$1,334,937	\$1,302,031	\$1,285,626	\$1,324,195	\$1,363,921	\$1,404,838	\$1,446,983
Purchased Services	\$1,692,565	\$1,851,030	\$1,703,647	\$1,754,756	\$1,807,399	\$1,861,621	\$1,917,470
Supplies/Materials	\$474,908	\$447,202	\$361,503	\$372,348	\$383,519	\$395,024	\$406,875
Capital Expenses	\$376,676	\$368,223	\$198,334	\$204,284	\$210,413	\$216,725	\$223,227
Other	\$82,873	\$63,915	\$65,832	\$67,807	\$69,841	\$71,936	\$74,094
Total Expenditures	\$8,950,001	\$8,938,300	\$8,565,392	\$8,822,354	\$9,087,024	\$9,359,635	\$9,640,424
% Expenditure Change	-24.20%	-0.13%	-4.17%	3.00%	3.00%	3.00%	3.00%
	-\$319,527	\$39,369	-\$3,840	\$17,964	-\$254,413	-\$679,725	-\$946,888
	2023	2024	2025	2026	2027	2028	2029
Actual Students			585	563	545	520	518
	2023	2024	2025	2026	2027	2028	2029
Begin Fund Equity	\$1,627,771	\$1,308,244	\$1,268,875	\$1,265,035	\$1,282,999	\$1,028,587	\$348,862
Spending Variance	-\$319,527	-\$39,369	-\$3,840	\$17,964	-\$254,413	-\$679,725	-\$946,888
Non Spendable	\$35,583	\$45,715	\$45,715	\$45,715	\$45,715	\$45,715	\$45,715
Student Activities	\$167,360	\$136,959	\$136,959	\$136,959	\$136,959	\$136,959	\$136,959
Scholarships	\$88,588	\$91,753	\$91,753	\$91,753	\$91,753	\$91,753	\$91,753
Staff Development	\$181,724	\$0	\$0	\$0	\$0	\$0	\$0
Operating Capital	\$91,299	\$141,227	\$141,227	\$141,227	\$141,227	\$141,227	\$141,227
Safe Schools	\$33,098	\$0	\$0	\$0	\$0	\$0	\$0
LTFM	\$363,384	\$333,417	\$522,874	\$522,874	\$522,874	\$522,874	\$522,874
MA	\$58,872	\$51,979	\$51,979	\$51,979	\$51,979	\$51,979	\$51,979
Gifted & Talented	\$1,030	\$0	\$0	\$0	\$0	\$0	\$0
Basic Skills	\$11,004	\$89,956	\$89,956	\$89,956	\$89,956	\$89,956	\$89,956
Unassigned Fund Balance	\$276,302	\$377,869	\$184,572	\$202,536	-\$51,876	-\$731,601	-\$1,678,489
Fund Balance	\$1,308,244	\$1,268,875	\$1,265,035	\$1,282,999	\$1,028,587	\$348,862	-\$598,026
Fund Balance (Check)	\$1,308,244	\$1,268,875	\$1,265,035	\$1,282,999	\$1,028,587	\$348,862	-\$598,026
S.O.D. Reserve Amount	-\$223,750	-\$223,458	-\$214,135	-\$220,559	-\$227,176	-\$233,991	-\$241,011
Fund Balance %	14.62%	14.20%	14.77%	14.54%	11.32%	3.73%	-6.20%
-2.5% or less is S.O.D.	OK	OK	OK	OK	OK	S.O.D.	S.O.D.
Goal Reserve Amount	\$895,000	\$893,830	\$856,539	\$882,235	\$908,702	\$935,964	\$964,042
Goal Achieved	YES	YES	YES	YES	YES	NO	NO
Plan Change Needed	\$0	\$0	\$0	\$0	\$0	-\$587,102	-\$1,562,068

Expenditures used for							
Unassigned Fund Balance Calc	\$8,950,001	\$8,938,300	\$8,565,392	\$8,822,354	\$9,087,024	\$9,359,635	\$9,640,424