

Lewiston Altura #0857							
5 Year Plan FY25 - w/Changes							
	2025	2026	2027	2028	2029	2030	2031
Unassigned Fund Balance Goal %	10%	10%	10%	10%	10%	10%	10%
Pupil Unit Value	\$7,281	\$7,481	\$7,631	\$7,783	\$7,939	\$8,098	\$8,260
Pupil Unit Value % Change	2%	2.74%	2%	2%	2%	2%	2%
REVENUES							
State	\$6,849,418	\$7,078,032	\$6,992,178	\$6,784,746	\$6,637,872	\$6,543,547	\$6,351,364
Property Taxes	\$943,086	\$1,323,086	\$1,349,548	\$1,376,539	\$1,404,069	\$1,432,151	\$1,460,794
Federal	\$237,836	\$221,401	\$225,829	\$230,346	\$225,829	\$230,346	\$234,953
Other Local	\$1,349,151	\$795,818	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000
Total Revenue	9,379,491	9,418,337	9,267,555	9,091,630	8,967,770	8,906,043	8,747,111
% Revenue Change	5.40%	0.41%	-1.60%	-1.90%	-4.78%	-3.90%	-3.79%
EXPENDITURES							
Salaries & Wages	\$4,896,760	\$5,019,179	\$5,174,774	\$5,105,017	\$4,933,167	\$4,731,162	\$4,523,097
Benefits	\$1,270,832	\$1,308,957	\$1,334,374	\$1,374,405	\$1,415,637	\$1,458,107	\$1,501,850
Purchased Services	\$1,787,822	\$2,095,092	\$1,966,604	\$2,025,603	\$2,086,371	\$2,148,962	\$2,213,431
Supplies/Materials	\$359,450	\$381,017	\$392,447	\$404,220	\$416,347	\$428,838	\$441,703
Capital Expenses	\$108,781	\$315,308	\$108,000	\$108,000	\$108,000	\$108,000	\$108,000
Reduction Needed	\$0	\$0	-\$225,000	-\$100,000	-\$25,000	\$0	\$0
Other	\$68,876	\$267,970	\$82,651	\$85,131	\$87,685	\$90,315	\$108,378
Total Expenditures	\$8,492,521	\$9,387,523	\$8,833,850	\$9,002,376	\$9,022,207	\$8,965,383	\$8,896,458
% Expenditure Change	-4.99%	10.54%	-5.90%	1.91%	-3.89%	1.49%	-1.18%
	\$886,970	\$30,814	\$433,705	\$89,254	-\$54,437	-\$59,340	-\$149,348
	2025	2026	2027	2028	2029	2029	2029
Actual Students	554.62	545.24	524.24	504.24	482.24	464.24	448.24
Decrease in Students		-9.38	-21	-20	-22	-18	-16
	2025	2026	2027	2028	2029	2029	2029
Begin Fund Equity	\$1,268,875	\$2,155,845	\$2,186,659	\$2,620,364	\$2,709,618	\$2,655,182	\$2,595,841
Spending Variance	\$886,970	\$30,814	\$433,705	\$89,254	-\$54,437	-\$59,340	-\$149,348
Non Spendable	\$42,920	\$42,920	\$42,920	\$45,715	\$45,715	\$45,715	\$45,715
Student Activities	\$118,875	\$118,875	\$118,875	\$118,875	\$118,875	\$118,875	\$118,875
Scholarships	\$85,649	\$85,649	\$85,649	\$85,649	\$85,649	\$85,649	\$85,649
Staff Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Capital	\$405,812	\$322,495	\$322,495	\$322,495	\$322,495	\$322,495	\$355,495
Literacy Incentive Aid	\$23,439	\$0	\$0	\$0	\$0	\$0	\$0
READ Act Literacy Aid	\$166	\$0	\$0	\$0	\$0	\$0	\$0
READ Act Teacher Train	\$7,343	\$0	\$0	\$0	\$0	\$0	\$0
Safe Schools	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LTFM	\$359,423	\$359,423	\$359,423	\$359,423	\$359,423	\$359,423	\$359,423
MA	\$79,213	\$79,213	\$79,213	\$79,213	\$79,213	\$79,213	\$79,213
Gifted & Talented	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Basic Skills	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assigned-InstTech	\$25,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Assigned-Capital	\$25,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Assigned-Curriculum	\$40,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000
Assigned-Tech	\$25,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Assigned-Vehicles	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000
Unassigned Fund Balance	\$743,005	\$738,085	\$1,171,789	\$1,258,248	\$1,203,812	\$1,144,471	\$962,124
Fund Balance	\$2,155,845	\$2,186,659	\$2,620,364	\$2,709,618	\$2,655,182	\$2,595,841	\$2,446,494
Fund Balance (Check)	\$2,155,845	\$2,186,658	\$2,620,364	\$2,709,618	\$2,655,182	\$2,595,841	\$2,446,494
S.O.D. Reserve Amount	-\$212,313	-\$234,688	-\$220,846	-\$225,059	-\$225,555	-\$224,135	-\$222,411
Fund Balance %	8.75%	7.86%	13.26%	13.98%	13.34%	12.77%	10.81%
-2.5% or less is S.O.D.	OK						
Goal Reserve Amount	\$849,252	\$938,752	\$883,385	\$900,238	\$902,221	\$896,538	\$889,646
Goal Achieved	YES						
Plan Change Needed	\$0	\$0	\$0	\$0	\$0	\$0	\$0