

SOUTHWEST HARBOR SCHOOL DEPARTMENT								School Committee Approved 2/12/2025
		23-24	24-25	24-25	25-26			
		Actual	Current	Anticipated	Proposed	\$	%	
		Receipts	Budget	Receipts	Budget	Difference	Difference	
	Fund Balance							
0000-0000-450000	Carryover	709,669	413,005	720,290	342,661	(70,344)	-17.03%	\$70K Savings
	Revenues							Unaudited Figures
0000-0000-419908	Miscellaneous	5,988	-	-	-	-	#DIV/0!	
0000-0000-448100	P.L. 874 (Impact Aid)	43,339	15,000	15,000	20,000	5,000	33.33%	Estimate
0000-0000-413110	Tuition	-	-	-	-	-	#DIV/0!	
0000-0000-452000	Transfers from Maint. Rese	-	-	-	-	-	#DIV/0!	
0000-0000-452001	Transfers from Bus Reserv	-	-	-	-	-	#DIV/0!	
0000-0000-431210	State Agency Clients	-	-	-	-	-	#DIV/0!	
0000-0000-431110	State Subsidy	251,632	375,000	381,162	410,000	35,000	9.33%	Prelim. Figure
	Property Taxes							
0000-0000-412110	Town Appropriation	4,046,262	4,261,660	4,261,660	4,712,030	450,370	10.57%	Appropriation
	Articles 15 & 17	EPS & Additional Local Funds Articles			\$ 4,712,030			
0000-0000-412120	Debt Service Appopr.	-	-	-	-	-	#DIV/0!	
	Article 16	Debt Service Appropriation			\$ -			
	<i>Total Revenues</i>	5,056,890	5,064,665	5,378,112	5,484,691	420,026	8.29%	
	Total Town Appropriation =				4,712,030	450,370	10.57%	Difference per \$100,000 valuation \$39.66

SOUTHWEST HARBOR SCHOOL DEPARTMENT								
		23-24	24-25	24-25	25-26			
		Actual	Current	Anticipated	Proposed	\$	%	
Regular Instruction		Expend.	Budget	Expend.	Budget	Difference	Difference	Explanation
Regular Instruction								
1121-1000-510100	Teacher Salary : Pre-K	50,316	54,446	54,446	56,365	1,919	3.52%	
1121-1000-520100	Medicare/Retire - Tchr Pre-	3,001	3,223	3,251	3,900	677	21.01%	
1121-1000-521100	BC/BS: Tchr. - Pre-K	7,821	5,000	20,871	22,958	17,958	359.16%	
1121-1000-510200	Ed. Tech.Salary: Pre-K	31,202	28,628	28,628	30,798	2,170	7.58%	
1121-1000-520200	Medicare/Retire - ET Pre-K	1,920	1,695	1,709	2,131	436	25.72%	
1121-1000-521200	BC/BS: ET - Pre-K	2,500	5,000	5,000	5,000	-	0.00%	
1121-1000-561000	Teaching Supplies - Pre-K	-	700	700	500	(200)	-28.57%	
1121-1000-564000	Textbooks/Workbks: Pre-K	-	800	800	500	(300)	-37.50%	
1121-1000-573000	Replace/Purch Equip : Pre-	-	750	750	550	(200)	-26.67%	
1121-1000-581000	Dues, Fees, Conf: Pre-K	-	300	300	500	200	66.67%	
			-	-	-			
2900-1000-510100	Teacher Salary: G & T	7,002	11,347	11,409	12,092	745	6.57%	20% Teacher
2900-1000-520100	Medicare/Retirem - G & T	423	672	681	23	(649)	-96.58%	
2900-1000-521100	BC/BS: G & T	600	1,000	1,000	1,000	-	0.00%	
2900-1000-521101	Deductible Coverage & Fee	-	-	-	-	-	#DIV/0!	
2900-1000-561000	Teaching Supplies - G & T	-	300	300	300	-	0.00%	
2900-1000-561001	Testing Materials- G&T	-	-	-	250	250	#DIV/0!	
2900-1000-581000	G & T: Dues/Fees/Conf.	-	300	300	500	200	66.67%	
<i>Total Regular Instruction</i>		1,650,130	1,931,065	1,910,123	2,183,106	252,041	13.05%	
Article 4		Regular Instruction			\$ 2,183,106			

SOUTHWEST HARBOR SCHOOL DEPARTMENT								
		23-24	24-25	24-25	25-26			
		Actual	Current	Anticipated	Proposed	\$	%	
Special Education		Expend.	Budget	Expend.	Budget	Difference	Difference	Explanation
Special Education								
2200-1000-510100	Res. Rm. - Tchr. Salaries	148,211	222,597	227,081	243,272	20,675	9.29%	3.5 teachers
2200-1000-510200	Res. Rm. - Ed. Tech. Sal.	333,998	366,330	360,000	389,032	22,702	6.20%	
2200-1000-520100	Benefits - Teachers - Res R	8,622	13,178	13,557	16,835	3,657	27.75%	
2200-1000-520200	Benefits - Ed. Tech.	21,179	21,688	22,000	28,500	6,812	31.41%	
2200-1000-520201	Benefits - Ed. Tech. Retire	-	1,635	-	-	(1,635)	-100.00%	Included in Benefits line
2200-1000-521100	BC/BS: Tchr. - Res. Rm.	29,067	47,874	32,410	39,436	(8,438)	-17.63%	10% Rate Incr / 82% S1000 Share
2200-1000-521200	BC/BS: Ed. Techs.	103,002	137,589	130,311	144,788	7,199	5.23%	10% Rate Incr / 82% S1000 Share
2200-1000-521101	Deductible Coverage & Fee	3,905	8,000	8,000	8,000	-	0.00%	
2200-1000-525100	Tuition Reimb. (Taxable)	-	-	-	5,000	5,000	#DIV/0!	
2200-1000-543000	Repair & Maint. - Equipmen	-	200	-	-	(200)	-100.00%	
2200-1000-556000	Tuition	-	-	-	-	-	#DIV/0!	Out of District Place/Transf to Reserve
2200-1000-558000	Staff Travel	-	450	-	-	(450)	-100.00%	includes mileage, lodging & food
2200-1000-561000	Res. Rm. - Teach. Supplies	2,710	2,250	2,250	1,800	(450)	-20.00%	specific requests
2200-1000-561001	Testing Supplies	284	750	750	850	100	13.33%	
2200-1000-564000	Textbooks & Periodicals	3,966	4,575	4,500	2,000	(2,575)	-56.28%	
2200-1000-573000	Replace/Purchase of Equip	389	1,600	1,600	1,000	(600)	-37.50%	
2200-1000-581000	Dues, Fees, Conference	543	1,200	1,200	2,600	1,400	116.67%	
2200-1000-591000	Fund Transfers-Spec Ed Re	-	-	-	-	-	#DIV/0!	No AOS Reserve Transfer Needed - Maxed out
2500-2330-581200	Dues & Fees -Same Goal	637	1,200	750	1,000	(200)	-16.67%	
2500-2330-534400	Spec Svcs Assessment	78,838	81,807	81,807	115,484	33,677	41.17%	Part of AOS Assessment
2800-2140-534400	Other Prof.Svcs:Therap/Co	5,278	10,000	8,000	10,000	-	0.00%	
2800-2150-510100	Teacher Salary: Speech	74,492	85,199	85,199	87,539	2,340	2.75%	
2800-2150-520100	Medicare/Retirem - Speech	4,483	5,044	5,087	6,058	1,014	20.10%	
2800-2150-521100	BC/BS: Speech	5,000	5,000	5,000	5,000	-	0.00%	
2800-2150-521101	Deductible Coverage & Fee	-	-	-	-	-	#DIV/0!	
2800-2150-534400	Other Prof Svcs.:Speech	-	-	-	-	-	#DIV/0!	
2800-2150-561000	Speech - Supplies	1,218	700	800	500	(200)	-28.57%	
2800-2150-561001	Speech - Testing Supplies	931	800	800	500	(300)	-37.50%	DIAL, CELF, TAPS assessments
2800-2150-573000	Speech - Equipment	552	500	500	-	(500)	-100.00%	
2800-2150-581000	Speech - Dues/Fees/Conf.	89	300	950	500	200	66.67%	
2800-2160-534400	Other Prof Svcs.: OT	22,861	35,000	26,000	30,000	(5,000)	-14.29%	
2800-2180-534400	Other Prof. Svcs.: PT	6,601	20,000	10,000	15,000	(5,000)	-25.00%	
2810-1000-510100	Summer Schl: Tchr.	8,514	15,000	15,000	30,000	15,000	100.00%	
2810-1000-520100	Summer Schl: Benefits	552	888	900	2,100	1,212	136.49%	
<i>Total Special Education</i>		865,922	1,091,354	1,044,452	1,186,794	95,440	8.75%	
Article 5		Special Education			\$ 1,186,794			

SOUTHWEST HARBOR SCHOOL DEPARTMENT								
		23-24	24-25	24-25	25-26			
		Actual	Current	Anticipated	Proposed	\$	%	
		Expend.	Budget	Expend.	Budget	Difference	Difference	Explanation
Article 6		Career & Technical Education			\$ -			
Other Instruction								
Co-Curricular								
9100-1000-515000	Co-Curric.: Stipends	29,202	43,000	44,429	46,537	3,537	8.23%	
9100-1000-520000	Co-Curric.: Benefits	1,705	2,700	2,655	3,220	520	19.26%	
9100-1000-534000	Co-Curric.: Fine Arts Perform	-	-	-	-	-	#DIV/0!	
9100-1000-560000	Co-Curric.: Gen. Supplies	-	2,750	2,700	1,000	(1,750)	-63.64%	Band, Drama, Show Choir, Math Counts, SC
9100-1000-564000	Co-Curric.: Books	-	300	300	300	-	0.00%	Jazz band & Show Choir music books
9100-1000-560500	Co-Curric.: Equipment	-	1,800	1,800	1,500	(300)	-16.67%	music equipment/repair
9100-1000-581000	Co-Curric.: Dues and Fees	70	800	800	2,000	1,200	150.00%	festival fees and registration
9100-1000-589000	Co-Curric.: Wellness Incenti	887	2,000	2,000	2,000	-	0.00%	
9200-1000-515000	Athletic: Stipends	24,123	33,553	27,556	34,000	447	1.33%	coaches, AD
9200-1000-515001	Athletic: Stipends - Officials	2,595	3,500	3,500	3,500	-	0.00%	
9200-1000-520000	Athletic: Benefits - Stipends	1,517	2,350	2,100	2,400	50	2.13%	
9200-1000-520001	Athletic: Benefits - Officials	-	-	-	-	-		
9200-1000-534000	Athletic: Other Prof Svcs	-	400	-	-	(400)	-100.00%	
9200-1000-560000	Athletic: Supplies	143	1,500	1,500	1,500	-	0.00%	Balls
9200-1000-560500	Athletic: Equipment	3,433	2,000	2,000	2,000	-	0.00%	Uniforms
9200-1000-581000	Athletic: Dues/Fees/Conf.	313	300	300	300	-	0.00%	sports conference
	<i>Total Co-Curricular</i>	63,988	96,953	91,640	100,257	3,304	3.41%	
Other Instruction								
Summer School								
4300-1000-510100	Summer Schl./Learning Lab	5,865	15,000	17,000	19,000	4,000	26.67%	Before/After school homework help
4300-1000-520100	Benefits - Summ Schl/LL	345	888	1,015	1,315	427	48.09%	
4300-1000-534000	Other Prof. Svcs.-Summ Sc	-	-	-	-	-	#DIV/0!	
	<i>Total Summer School</i>	6,210	15,888	18,015	20,315	4,427	27.86%	
Article 7		Other Instruction			\$ 120,572			
Student & Staff Support								
Guidance								
0000-2120-510100	Salaries: Guidance Counsel	79,067	85,199	85,199	91,299	6,100	7.16%	
0000-2120-520100	Medicare/Retirement	4,615	5,044	5,087	6,320	1,276	25.30%	
0000-2120-521100	Blue Cross/Blue Shield	23,213	25,534	25,402	27,942	2,408	9.43%	10% Rate Incr / 82% S1000 Share
0000-2120-521101	Deductible Coverage & Fee	-	1,600	1,600	1,600	-	0.00%	
0000-2120-532000	Prof. Svcs.	-	-	-	-	-	#DIV/0!	
0000-2120-558000	Staff Travel	-	-	-	250	250	#DIV/0!	
0000-2120-561000	Supplies	401	700	700	500	(200)	-28.57%	
0000-2120-564000	Books	-	-	-	500	500	#DIV/0!	
0000-2120-564300	Periodicals	-	-	-	-	-	#DIV/0!	
0000-2120-573000	Equipment	-	-	-	-	-	#DIV/0!	
0000-2120-581000	Dues / Fees / Conferences	629	400	400	500	100	25.00%	
	<i>Total Guidance</i>	107,925	118,477	118,388	128,911	10,434	8.81%	

SOUTHWEST HARBOR SCHOOL DEPARTMENT

		23-24	24-25	24-25	25-26			
		Actual	Current	Anticipated	Proposed	\$	%	
Student & Staff Support		Expend.	Budget	Expend.	Budget	Difference	Difference	Explanation
Health Services								
0000-2130-510100	Salary: Nurse	81,592.50	85,199	85,199	91,299	6,100	7.16%	
0000-2130-520100	Benefits: Nurse	4,849.09	5,044	5,087	6,320	1,276	25.30%	
0000-2130-521100	BC/BS: Nurse	8,462.04	9,308	9,260	10,186	878	9.43%	10% Rate Incr / 82% S1000 Share
0000-2130-521101	Deductible Coverage & Fee	-	800	800	800	-	0.00%	
0000-2130-543000	Contr. Svcs.:Equip. Repair	-	150	150	150	-	0.00%	
0000-2130-558000	Staff Travel	0	0	0	250	250	#DIV/0!	
0000-2130-560000	Supplies	1,378	1,200	1,200	1,200	-	0.00%	
0000-2130-564000	Books & Periodicals	-	-	-	-	-	#DIV/0!	
0000-2130-573000	Replace/Purch. Equipment	-	300	300	-	(300)	-100.00%	
0000-2130-581000	Dues / Fees / Conferences	539	300	300	500	200	66.67%	includes travel
	<i>Total Health Services</i>	96,820	102,301	102,296	110,705	8,404	8.21%	
Improvement of Instruction								
0000-2200-530000	Assess.: Curric. & Techn.	70,027	77,153	77,153	86,847	9,694	12.56%	Part of AOS Assessment
0000-2210-510100	Instructional Grants	6,300	7,000	7,000	7,000	-	0.00%	Summer work for AOS
0000-2210-515000	Stipends - Cert Com/Mentor	3,023	5,000	4,000	5,000	-	0.00%	
0000-2210-520000	Benefits: Stipends	178	415	418	485	70	16.87%	
0000-2210-520100	Benefits: Teachers	380	296	239	346	50	16.89%	
0000-2210-533003	Local W.S./Speakers	900	2,000	2,000	2,000	-	0.00%	
0000-2210-533002	Reading Recovery Cont. Hr	3,000	-	-	-	-	#DIV/0!	
0000-2210-561000	Supplies/Books/Period	-	400	400	400	-	0.00%	
0000-2212-533000	Curriculum Work	1,464	2,440	2,360	2,680	240	9.84%	\$20/student
	<i>Total Improve. Of Instruction</i>	85,272	94,704	93,570	104,758	10,054	10.62%	
Library & Audio Visual								
0000-2220-510100	Salaries: Librarian	34,900	35,693	42,676	46,534	10,841	30.37%	60% Librarian
0000-2220-520100	Medicare/ Retirement	1,972	2,113	2,548	3,220	1,107	52.39%	
0000-2220-521100	Blue Cross / Blue Shield	3,526	4,654	5,556	6,112	1,458	31.33%	10% Rate Incr / 82% S1000 Share
0000-2220-521101	Deductible Coverage & Fee	-	800	800	800	-	0.00%	
0000-2220-558000	Staff Travel	-	-	-	250	250	#DIV/0!	
0000-2220-561000	Supplies	804	350	500	350	-	0.00%	
0000-2220-564000	Books	2,395	3,500	3,500	3,500	-	0.00%	
0000-2220-564300	Periodicals	-	-	-	-	-	#DIV/0!	
0000-2220-573000	Replace/Purchase Equipme	-	-	-	-	-	#DIV/0!	
0000-2220-581000	Dues / Fees / Conferences	-	300	300	500	200	66.67%	
	<i>Total Library & AV</i>	43,597	47,410	55,880	61,266	13,856	29.23%	

SOUTHWEST HARBOR SCHOOL DEPARTMENT								
		23-24	24-25	24-25	25-26			
		Actual	Current	Anticipated	Proposed	\$	%	
Student & Staff Support		Expend.	Budget	Expend.	Budget	Difference	Difference	Explanation
	Technology							
0000-2230-510100	Technology Integrator	72,186	76,185	76,185	83,942	7,757	10.18%	
0000-2230-510101	Techn Integr (Addtl Days)	-	6,625	6,625	7,300	675	10.19%	Addtl Hours 120 hrs for 24-25
0000-2230-520100	Benefits: Tech. Integrator	4,204	4,510	4,548	5,809	1,299	28.80%	
0000-2230-520101	Benefits: Tech. Integr(Addt	-	392	396	402	10	2.55%	
0000-2230-521100	BC/BS: Tech. Integrator	11,606	12,767	12,701	13,971	1,204	9.43%	10% Rate Incr / 82% S1000 Share
0000-2230-521101	Deductible Coverage & Fee	1,083	1,600	1,600	1,600	-	0.00%	
0000-2230-543200	Repair & Maint.	1,124	3,500	-	3,500	-	0.00%	To Self-Insure Laptops
0000-2230-558000	Staff Travel	157	-	275	-	-	#DIV/0!	
0000-2230-560000	Supplies	2,376	900	900	900	-	0.00%	cartridges/bulbs etc.
0000-2230-565000	Software	1,432	4,500	4,500	4,500	-	0.00%	Moved Spec Ed Software to this line
0000-2230-565002	Software/Site Lic - AOS 91	15,892	48,475	40,000	47,038	(1,437)	-2.96%	AOS Software Sharing Incl Firewall
0000-2230-573400	Equipment - Incl MLTI Leas	22,642	22,500	22,500	22,500	-	0.00%	MLTI & Apple TV Leases Incl.
0000-2230-581000	Dues, Fees, Conf., Travel	565	670	670	1,000	330	49.25%	
	<i>Total Technology</i>	133,267	182,624	170,900	192,462	9,838	5.39%	
	Article 8	Student & Staff Support			\$ 598,102			
	System Administration							
	Office of Superintendent							
0000-2320-533200	Assessment: Administrator	83,012	85,971	85,971	108,947	22,976	26.73%	AOS Formula/ SWH's % = 10.47%
	<i>Total Office of Supt.</i>	83,012	85,971	85,971	108,947	22,976	26.73%	Part of AOS Assessment
	<i>Note: Total Office of Superintendent Assessment for SWH = \$ 311,278</i>							
	System Administration							
	School Committee							
0000-2310-515000	Salaries: School Committee	2,500	2,500	2,500	2,500	-	0.00%	\$500 each board member
0000-2310-520000	Soc. Sec. / Medicare	191	192	192	192	-	0.00%	
0000-2310-534000	Prof. Svcs.: Legal & Audit	16,967	15,000	16,500	17,000	2,000	13.33%	
0000-2310-581000	Dues / Fees / Conferences	1,601	1,600	1,600	1,600	-	0.00%	
	<i>Total School Committee</i>	21,260	19,292	20,792	21,292	2,000	10.37%	
	Article 9	System Administration			\$ 130,239			

SOUTHWEST HARBOR SCHOOL DEPARTMENT								
		23-24	24-25	24-25	25-26			
		Actual	Current	Anticipated	Proposed	\$	%	
Facilities Maintenance		Expend.	Budget	Expend.	Budget	Difference	Difference	Explanation
Operation & Maint. Of Plant								
0000-2600-511800	Salaries: Custodians	199,309	182,212	175,000	188,265	6,053	3.32%	
0000-2600-520800	Soc. Sec./ Medicare	14,904	13,939	18,138	19,784	5,845	41.93%	
0000-2600-520801	Custodians - Retirement	-	5,466	-	-	(5,466)	-100.00%	Included in Benefits Line
0000-2600-521800	Blue Cross / Blue Shield	23,424	44,151	23,520	25,372	(18,779)	-42.53%	10% Rate Incr / 82% S1000 Share
0000-2600-521801	Deductible Coverage & Fee	800	2,400	2,400	800	(1,600)	-66.67%	
0000-2600-541000	Utility Svcs.: Sewer / Water	6,367	8,500	7,200	7,500	(1,000)	-11.76%	
0000-2600-542000	Purch. Svcs.: Cleaning Svc	6,687	-	-	-	-	#DIV/0!	
0000-2600-552100	Insurance: Build/Equip/Cont	22,448	25,815	23,591	27,130	1,315	5.09%	Building/Liability
0000-2600-553200	Telephone	5,376	7,000	6,000	6,000	(1,000)	-14.29%	
0000-2600-560000	Supplies	15,500	20,000	20,000	20,000	-	0.00%	Cleaning & Paper Supplies
0000-2600-562200	Electricity	64,904	55,000	60,000	60,000	5,000	9.09%	Versant Power
0000-2600-562300	L.P. Gas - Cafeteria	2,227	3,000	3,000	3,000	-	0.00%	Hot Water & Kitchen stove
0000-2600-562400	Heating Oil	42,206	49,000	40,000	50,000	1,000	2.04%	14,000 gallons plus overage gal
0000-2600-573000	Replace/Purchase Equipme	4,810	18,000	18,000	18,000	-	0.00%	
0000-2600-581000	Dues / Fees / Conferences	533	400	400	400	-	0.00%	
0000-2630-543001	Rubbish Removal	3,095	3,500	3,500	3,500	-	0.00%	
0000-2620-543000	Contr. Svcs. : Building	88,699	60,000	60,000	60,000	-	0.00%	Heating/Air Mechan. Svcs, Inspect., etc
0000-2630-543000	Contr. Svcs. : Grounds	2,600	5,500	5,500	5,500	-	0.00%	Grounds Maintenance
0000-2640-543000	Contr. Svcs.: Equip. Repair	17,280	7,000	7,000	7,000	-	0.00%	Electric, Plumb., Elevator, Wtr Filter
	<i>Total Oper. & Maint.</i>	521,170	510,883	473,249	502,251	(8,632)	-1.69%	
Facilities Maintenance Capital Outlay								
0000-2690-545002	Land & Improvements	4,811	5,000	18,000	5,000	-	0.00%	Playgr. Maintenance
0000-2690-545001	Buildings	145,976	150,000	140,000	120,000	(30,000)	-20.00%	Anticipated Projects
0000-2600-591000	Transfer to Maint. Reserve	15,000	15,000	15,000	-	(15,000)	-100.00%	
0000-2600-591000	Transfer to Reserve-Playgr	-	15,000	15,000	-	(15,000)	-100.00%	
0000-2690-545003	Equipment	-	2,500	-	2,500	-	0.00%	Classroom Furniture
	<i>Total Capital Outlay</i>	165,787	187,500	188,000	127,500	(60,000)	-32.00%	
	Article 12	Facilities Maintenance			\$ 629,751			

SOUTHWEST HARBOR SCHOOL DEPARTMENT								
		23-24	24-25	24-25	25-26			
		Actual	Current	Anticipated	Proposed	\$	%	
Debt Service		Expend.	Budget	Expend.	Budget	Difference	Difference	Explanation
	Debt Service							
0000-5100-583100	Debt Service: Interest	-	-	-	-	-	#DIV/0!	Debt Retired 11/2020
0000-5100-591000	Debt Service: Principal	-	-	-	-	-	#DIV/0!	
	<i>Total Debt Service</i>	-	-	-	-	-	#DIV/0!	
	Article 13	Debt Service & Other Commitments			\$ -			
All Other Expend	Food Services							
0000-3100-591000	Food Services Transfer	65,000	65,000	65,000	65,000	-	0.00%	6/30/23 Lunch Fund Balance = \$ 130K
	<i>Total Food Services</i>	65,000	65,000	65,000	65,000	-	0.00%	
	Article 14	All Other Expenditures			\$ 65,000			
	Grand Totals:	4,336,600	5,064,665	4,965,451	5,484,691	420,026	8.29%	
	Article 18	Total Expenditures (Summary Article)			\$ 5,484,691			
		Proj. Balance						
	Reserves:	6/30/2025						
	<i>Maintenance</i>	\$ 175,155		(Playground Amt) \$75K				
	<i>Bus</i>	\$ 53,234						
	<i>Special Education</i>	\$ 306,616						