



**POMPERAUG
Regional School District 15**

Serving the Communities of Middlebury and Southbury, Connecticut

**SUPERINTENDENT'S
RECOMMENDED BUDGET
2022-23**

Presented
February 28, 2022



THE MISSION OF REGION 15,
A COLLABORATIVE COMMUNITY COMMITTED TO
EXCELLENCE, IS TO EDUCATE EVERY STUDENT
TO BE PRODUCTIVE, ETHICAL, AND ENGAGED IN A
GLOBAL SOCIETY THROUGH PROVEN AND
INNOVATIVE LEARNING EXPERIENCES SUPPORTED BY
ITS STRONG COMMUNITY WHOSE DECISION-MAKING IS
BASED ON THE BEST INTEREST OF ALL STUDENTS.

MISSION STATEMENT, ADOPTED 9 DECEMBER 2002; UPDATED 2009

Region 15's Theories of Action

If we foster schools that are welcoming and inclusive to all students then students will feel valued and they will be better able to access their learning.

If we improve our ability to align assessments to curriculum, improve our data culture, and increase our analysis of student learning, then we will be more equipped to provide meaningful student engagement and increased achievement.

If we embrace communication, transparency, and collaborative relationships within ourselves and the community then we will improve trust and participation in supporting our students.

If we increase and promote access to career pathways, curriculum, and shared instructional experiences then our district will prepare students for the world they will enter after their time with us.



Fiscal Year 2022-23
State Department of Education
Object Code Definitions

Object

This classification is used to describe the service or commodity obtained as the result of a specific expenditure. Each classification is presented by a code number followed by a description. The State Department of Education changed the standard chart of accounts that all districts should use the same structure approximately in the year 2014. The nine major object categories are further subdivided.

100s **Personal Services—Salaries.** Amounts paid to both permanent and temporary school district employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school district.

111 **Salaries of Regular Employees Paid to Teachers.**

112 **Salaries of Regular Employees Paid to Instructional Aides and Assistants.**

119 **Salaries of Regular Employees Paid to Tutors.**

120 **Salaries paid to Employees.** Extra pay or duties including advisors, coaches, teachers evaluation, and nurse medical exams.

121 **Salaries for Certified Substitutes.**

122 **Salaries for Non Certified Substitutes to cover Instructional Aides and Assistants.**

130 **Salaries for Overtime.** Amounts paid to employees of the school district in either temporary or permanent positions for work performed in addition to the normal work period for which the employee is compensated under regular salaries and temporary salaries above. The terms of such payment for overtime are a matter of state and local regulation and interpretation.

200s **Personal Services—Employee Benefits.** Amounts paid by the school district on behalf of employees (amounts not included in gross salary, but in addition to that amount). Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are part of the cost of personal services.

210 **Group Life Insurance.** Life insurance plan per union contracts excluding all custodial staff.

211 **Group Disability Insurance.** Disability insurance plan per union contracts including administrators, teachers, nurses, and non union contract employee.

220 **Social Security Contributions.** Employer's share of Social Security paid by the school district.

221 **Medicare Contribution** Employer's share of Social Security paid by the school district.

230 **Retirement Contributions.** Employer's share of any state or local employee retirement system paid by the school district, including the amount paid for employees assigned to federal programs.

231 **Severance.** Severance payments per union contract upon retirement

260 **Unemployment Compensation.** Amounts paid by the school district to provide unemployment compensation for its employees. These charges should be distributed to the appropriate functions in accordance with the salary expenditures.

270 **Workers' Compensation.** Amounts paid by the school district to provide workers' compensation insurance for its employees. These charges should be distributed to the appropriate functions in accordance with the salary budget.

280 **Health Benefits.** Amounts paid by the school district to provide health benefits for its current employees or retired employees for whom benefits are paid. These charges should be distributed to the appropriate functions in accordance with the related salary expenditures.

281 **Dental Benefits.** Amounts paid by the school district to provide health benefits for its current employees or retired employees for whom benefits are paid. These charges should be distributed to the appropriate functions in accordance with the related salary expenditures.

282 **Health Saving Employer Contribution.** Amounts paid by the school district to provide health Employer Contribution for Health Savings deductible per union contracts.

284 **Teamster Medical.** Amounts paid by the school district to provide Teamster Local 677 for full time custodial staff members per the union contract. Each full time custodial is based on 2080 hours per fiscal year

300s **Purchased Professional and Technical Services.** Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, and accountants. It is recommended that a separate account be established for each type of service provided to the school district.

319 **Special Education Contingency.**

320 Professional Educational Services. Services supporting the instructional program and its administration. Included are curriculum improvement services, assessment, counseling and guidance services, library and media support, and contracted instructional services.

323 Pupil Services Non Payroll. Services for Special Education including consultant's services, PPT,s

330 Employee Training and Development Services. Services supporting the professional and technical development of school district personnel, including instructional, administrative, and service employees. Included are course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either school district facilities or off-site), and other expenditures associated with training or professional development by third-party vendors. All expenditures should be captured in this account, regardless of the type or intent of the training course or professional development activity.

340 Other Professional Services. Professional services other than educational services that support the operation of the school district. Included are medical doctors, lawyers, architects, auditors, accountants, bankers, therapists, audiologists, dieticians, editors, negotiations specialists, paying agents, systems analysts, and planners.

341 Legal Services. Professional legal services regular education on behalf of the Board of Education.

342 Special Ed Legal Services. Professional legal services special education on behalf of the Board of Education.

351 Data-Processing and Coding Services. Data entry, formatting, and processing services other than programming.

400s Purchased Property Services. Services purchased to operate, repair, maintain, and rent property owned or used by the school district. These services are performed by persons other than school district employees. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

410 Water. Expenditures for water and sewerage are included here.

411 Sewer Services. Expenditures for sewerage are included here.

420 Refuse Services. Services purchased for disposal services.

421 Inventory Services. Services purchased to scan all equipment per the guidelines for GASB reporting and fiscal yearend audit.

422 Snow Plowing and Grass Services. Services purchased to snow plowing and grass mowing.

430 Repairs and Maintenance Services. Expenditures for repairs and maintenance services not provided directly by school district personnel.

432 Technology-Related Repairs and Maintenance. Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (e.g., personal computers and servers).

436 CSG 10-51 Capital Carryover. The law allows the Board of Education to carryover up to 1% of the current operating budget to be applied to specific capital projects.

440 Rentals and Leasing. Costs for renting or leasing land, buildings, equipment, and vehicles.

450 Construction Services. Includes amounts for constructing, renovating, and remodeling buildings or infrastructure assets paid to contractors. This code should also be used to account for the costs of nonpermanent site improvements, such as fencing, walkways, and roads, that are related to buildings and building sites.

500s Other Purchased Services. Amounts paid for services rendered by organizations or personnel not on the payroll of the school district (separate from professional and technical services or property services). Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

510 Student Transportation Services. Expenditures for transporting children to and from school and other activities.

519 Student Transportation Purchased From Other Sources. Payments to persons or agencies other than school districts for transporting children to and from school and school related events. These payments include payments to students who transport themselves, payments to individuals who transport their own children, or payments as reimbursement for student transportation on public carriers.

520 Property Insurance (Other Than Employee Benefits). Expenditures for all types of insurance coverage, including property, liability, and fidelity.

530 Postage. Services provided for postal communications services to establish or maintain postage machine rentals, postage, express delivery services, and couriers.

531 Technology Internet. Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services; data communication services to establish or maintain computer based communications, networking, and internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices; and postal communications services to establish or maintain postage machine rentals, postage, express delivery services, and couriers. Includes licenses and fees for services such as subscriptions to research materials over the Internet (such as downloads). Expenditures for software should be coded to object 650 if the software was not capitalized or object 735 if the software is eligible for capitalization as determined by appendix E.

532 Telephone Services. Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services; data communication services to establish or maintain computer based communications, networking, and internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices; Includes licenses and fees for services such as subscriptions to research materials over the Internet (such as downloads).

533 Referendum Services. Services provided both towns for the cost of the school budget referendum.

540 Advertising. Expenditures for announcements in professional publications, newspapers or broadcasts over radio and television. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment, and sale of property. Costs for professional advertising or public relations services are not recorded here, but are charged to object 340.

550 Printing and Binding. Expenditures for job printing and binding, usually according to specifications of the school district. This includes designing and printing forms and posters, as well as printing and binding school district publications.

560 Public Tuition. Tuition to other educational agencies for instructional services to students residing within the legal boundaries described for the paying school district.

561 VoAg Tuition. Tuition to other educational agencies for instructional services to students attending Vocational and Agriculture schools.

562 Magnet Tuition Tuition to other school districts for students attending Magnet school providing educational service.

564 Private Tuition. Tuition to other school districts for students attending private school providing educational service.

569 Tuition—Other. Includes tuition paid to the state and other governmental organizations (excluding school districts) as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying school district.

570 Food Service Management. Expenditures for the operation of a local food service facility by other than employees of the school district. Included are contracted services, such as food preparation, associated with the food service operation. Direct expenditures by the school district for food, supplies, labor, and equipment would be charged to the appropriate object codes.

600s Supplies. Amounts paid for items that are consumed, are worn out, or have deteriorated through use or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Refer to appendix E for the criteria for distinguishing between a supply item and an equipment item.

602 Assessment Testing. Amounts paid for standard testing including LAS testing for ELL and PSAT testing for High School.

610 Non Instructional Supplies. Expenditures for all supplies (other than those listed below) for the operation of a school district, including freight and cartage.

612 Diesel Fuel and Gasoline. Expenditures purchases for diesel fuel and gasoline for the school buses.

615 Custodial Supplies. Expenditures for custodial supplies needed to clean the buildings.

616 Maintenance Supplies. Expenditures for maintenance supplies needed to maintain the buildings.

621 Natural Gas. Expenditures for gas utility services from a private or public utility company.

622 Electricity. Expenditures for electric utility services from a private or public utility company.

623 Propane Gas. Expenditures for bottled gas, such as propane gas received in tanks.

624 **Heating Oil.** Expenditures for bulk oil normally used for heating.

640 **Textbooks.** Expenditures for textbooks, a prescribed and available for general use, including reference books. This category includes the cost of workbooks, textbook binding or repairs, and textbooks that are purchased to be resold or rented. Also recorded here are the costs of binding or other repairs to school library books. The Government Finance Officers Association (GFOA) recommends that software be counted as a capital expense, and object 735, Technology Software, has been established for these expenditures.

640 **Library Books.** Expenditures for books prescribed and available for general use, including reference books. This category includes the cost of workbooks, textbook binding or repairs, and textbooks that are purchased to be resold or rented. Also recorded here are the costs of binding or other repairs to school library books.

642 **Periodicals and Subscriptions.** Expenditures for periodicals prescribed and available for general use, including reference books.

650 **Supplies—Technology Related.** Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples are flash or jump drives, parallel cables, and monitor stands. E-readers, including kindles, and iPads, that fall below capitalization thresholds should be reported here as well. Software costs below the capitalization threshold should be reported here. Licenses and fees for services such as subscriptions to research materials over the Internet should be reported under 530 Communications.700s

Property. Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment.

730 **Equipment.** Expenditures for initial, additional, and replacement items of equipment, such as machinery, furniture and fixtures, and vehicles.

734 **Technology-Related Hardware.** Expenditures for technology-related equipment and technology infrastructure. These costs include those associated with the purchase of network equipment, servers, PCs, printers, other peripherals, and devices. Technology related supplies should be coded to object code 650, Supplies—Technology Related.

735 **Technology Software.** Expenditures for purchased software used for educational or administrative purposes that exceed the capitalization threshold. Expenditures for software that meet the standards for classification as a supply should be coded to object code 650, Supplies—Technology Related.

800 Debt Service and Miscellaneous. Amounts paid for goods and services not otherwise classified above.

810 Dues and Fees. Expenditures or assessments for membership in professional or other organizations, as well as student fees (such as entry fees to contests).

830 Debt-Related Expenditures/Expenses.

831 Redemption of Principal. Expenditures to retire bonds (including current and advance refunding) and long-term loans, including lease-purchase arrangements.

Fiscal Year 2022-23
Object Summary

Regional School District 15

OBJECT SUMMARY
 FY 2022-23
 Proposed Budget

CATEGORY	FY 2020-21		FY 2021-22		FY 2022-23		Dollar	Percent	Category	% Increase Over FY 2021-22 Total Budget
	ACTUAL		ADOPTED		Proposed	Difference				
Salaries	\$41,723,526.00		\$44,011,569.00		\$45,381,506.00	1,369,937.00	56.54%	3.11%	1.78%	
Employee Benefits	\$12,681,600.00		\$13,976,099.00		\$14,284,487.00	308,388.00	17.80%	2.21%	0.40%	
Instructional	\$3,203,554.00		\$3,138,795.00		\$3,411,005.00	272,210.00	4.25%	8.67%	0.35%	
Transportation	\$4,930,061.00		\$5,146,838.00		\$5,494,735.00	347,897.00	6.85%	6.76%	0.45%	
Non Instructional	\$1,116,132.51		\$988,840.00		\$1,037,728.00	38,888.00	1.29%	3.89%	0.05%	
Facilities	\$5,286,304.00		\$3,249,467.00		\$3,361,186.00	111,719.00	4.19%	3.44%	0.15%	
Tuition	\$4,445,771.00		\$4,743,212.00		\$5,710,495.00	967,283.00	7.11%	20.39%	1.26%	
Debt	\$1,647,000.00		\$1,647,000.00		\$1,581,872.00	(65,128.00)	1.97%	-3.95%	-0.08%	
Total Gross	\$75,033,948.51		\$76,911,820.00		\$80,263,014.00	3,351,194.00	100.00%	4.36%	4.36%	
Revenue	\$ 2,228,366.00		\$ 2,117,354.00		\$ 2,593,954.00	476,600.00				
Total Budget	\$ 72,805,582.51		\$ 74,794,466.00		\$ 77,669,060.00	2,874,594.00			3.84%	
Projected Towns										
Middlebury	\$ 24,902,260.00		\$ 25,002,444.00		\$ 26,208,958.28	1,206,514.28	33.7444%	1.553%		
Southbury	\$ 48,007,514.00		\$ 49,792,022.00		\$ 51,460,101.72	1,668,079.72	66.2556%	2.148%		
	\$ 72,909,774.00		\$ 74,794,466.00		\$ 77,669,060.00	2,874,594.00				

Object Category Report FY 2022-23

Sub	Group	Obj	Description	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Proposed
1	111		Certified Personnel	\$31,084,200	\$32,866,426	\$33,745,011
1	112		Classified Personnel	\$8,892,519	\$9,474,377	\$9,797,903
1	119		Tutors/Summer Curriculum	\$189,549	\$269,479	\$280,418
1	120		Extra Pay/Duty	\$536,225	\$544,321	\$660,201
1	121		Certified Substitutes/Interns	\$747,643	\$524,906	\$549,906
1	122		Non Certified Substitutes	\$186,186	\$223,278	\$239,285
1	130		Overtime	\$87,204	\$108,782	\$108,782
				\$41,723,526	\$44,011,569	\$45,381,506 Total Salaries
2	210		Life Insurance	\$89,823	\$99,255	\$101,240
2	211		Disability	\$33,880	\$46,236	\$55,180
2	220		Social Security	\$686,407	\$752,192	\$767,235
2	221		S.S. Medicare 1.45%	\$581,958	\$650,724	\$663,738
2	230		Pension	\$1,015,000	\$950,000	\$980,000
2	231		Severance	\$371,108	\$207,424	\$247,424
2	260		Unemployment Compensation	\$14,877	\$52,500	\$52,500
2	270		Workers Compensation	\$511,968	\$531,547	\$516,547
2	280		Medical Insurance Benefits	\$7,721,299	\$8,998,599	\$9,196,218
2	281		HSA Contribution	\$841,777	\$848,425	\$848,425
2	284		Teamster Medical	\$813,503	\$839,197	\$855,980
				\$12,681,600	\$13,976,099	\$14,284,487 Total Employee Benefits
3	319		Sped Contingency	\$160,000	\$160,000	\$160,000
3	323		Pupil Services Non Payroll	\$604,145	\$489,522	\$597,000
3	330		Employee Training Services	\$139,507	\$148,805	\$178,072
3	430		Repairs & Maintenance	\$467,577	\$206,040	\$238,974
3	432		Technology Repairs & Maintenan	\$57,222	\$7,600	\$33,550
3	500		Other Purchase Services	\$303,815	\$280,589	\$310,606
3	519		Student Trans Services (Non Rein	\$71,711	\$147,285	\$151,750
3	520		Student Liability Insurance	\$45,842	\$49,727	\$49,727
3	530		Postage - Mailings	\$4,698	\$19,000	\$19,000
3	531		Technology Communication	\$0	\$0	\$114,000
3	550		Printing & Binding	\$7,089	\$13,993	\$13,883
3	580		Travel	\$4,822	\$14,625	\$13,825
3	600		Instructional Supplies	\$331,784	\$459,844	\$517,732
3	602		Assessment Testing	\$7,206	\$16,360	\$49,080
3	610		Supplies Non instructional	\$204,663	\$215,655	\$240,781
3	640		Textbooks	\$67,829	\$84,892	\$49,087
3	641		Library/Media	\$77,040	\$90,087	\$114,608
3	642		Periodicals/Subscriptions	\$64,496	\$51,832	\$65,619
3	640		Rentals		\$4,700	\$5,100
3	650		Technology Supplies	\$31,461	\$49,470	\$35,745
3	730		Technology Software	\$242,134	\$197,193	\$167,116
3	730		Property	\$256,321	\$201,239	\$159,479

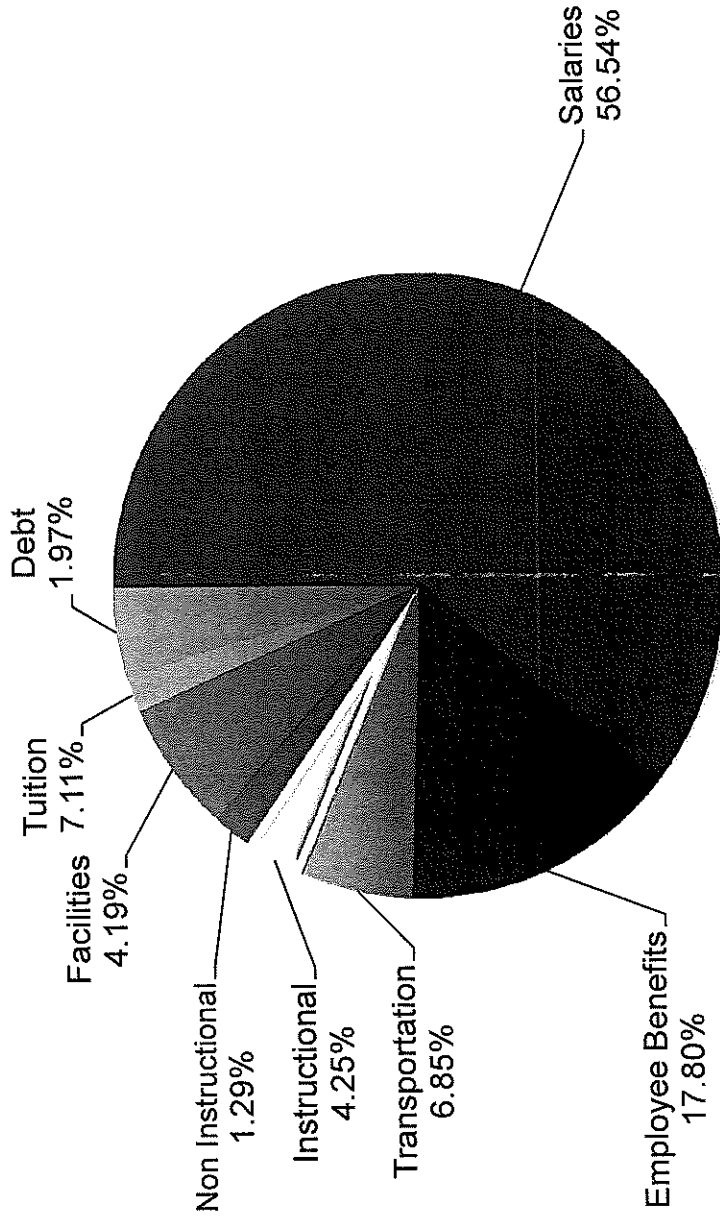
Object Category Report FY 2022-23

Sub Group	Obj	Description	FY 2020-21		FY 2021-22		FY 2022-23	
			Actual	Approved	Actual	Approved	Proposed	
3	734	Technology Property	\$0	\$0	\$0	\$44,150		
3	810	Dues & Fees	\$214,212	\$230,337	\$3,138,795	\$82,121		\$3,411,005 Total Instructional
4	331	Pupil Transportation Regular	\$3,202,628	\$3,038,140		\$3,137,479		
4	331	Pupil Transportation Special Ed	\$1,520,097	\$1,886,198		\$2,089,506		
4	412	Gasoline - Buses	\$207,336	\$222,500	\$5,146,838	\$267,750		\$5,494,735 Total Transportation
5	320	Prof Education Services	\$51,756	\$43,000		\$43,000		
5	340	Audit	\$55,739	\$77,000		\$77,000		
5	341	Legal Special Ed	\$52,992	\$100,000		\$100,000		
5	342	Legal Regular Ed	\$50,103	\$60,000		\$60,000		
5	351	Data Processing Code Services	\$168,646	\$69,970		\$69,970		
5	421	Inventory	\$13,000	\$11,000		\$11,000		
5	430	Repairs & Maintenance	\$2,633	\$0		\$0		
5	440	Leases	\$317,708	\$323,577		\$389,777		
5	500	Other Purchased Services	\$88,594	\$66,000		\$66,000		
5	530	Postage - Mailings	\$6,174	\$22,750		\$22,750		
5	533	Referendum	\$4,823	\$8,000		\$8,000		
5	550	Printing & Binding	\$4,045	\$11,812		\$9,500		
5	570	Food Services Subsidy	\$180,000	\$50,000		\$25,000		
5	580	Travel	\$22,279	\$53,840		\$53,840		
5	610	Non Educational Supplies	\$22,828	\$16,899		\$16,899		
5	642	Periodicals/Subscriptions	\$171	\$24,561		\$24,561		
5	730	Property	\$21,375	\$1,000		\$1,000		
5	810	Dues & Fees	\$53,287	\$59,431	\$998,840	\$59,431		\$1,037,728 Total Non Instructional
6	410	Water	\$40,753	\$43,000		\$43,000		
6	411	Sewer Assessments	\$88,155	\$90,930		\$90,930		
6	420	Refuse Services	\$84,523	\$120,905		\$110,905		
6	422	Snow Plowing & Grass Services	\$238,833	\$254,934		\$254,934		
6	430	Repairs & Maintenance Service	\$1,338,649	\$516,660		\$526,660		
6	436	CGS Capital Carryover	\$668,443	\$1		\$1		
6	450	Capital Improvements	\$606,055	\$200,000		\$200,000		
6	500	Other Purchase Services	\$159,255	\$185,268		\$185,268		
6	520	Property Insurance	\$262,761	\$292,511		\$334,838		
6	532	Telephone/Internet	\$162,016	\$95,413		\$95,413		
6	580	Custodial Travel	\$3,579	\$10,000		\$10,000		
6	615	Custodial Supplies	\$215,949	\$72,003		\$72,003		
6	616	Maintenance Supplies	\$104,729	\$58,625		\$58,625		
6	621	Natural Gas	\$275,198	\$260,500		\$273,000		
6	622	Electricity	\$921,629	\$895,860		\$916,044		
6	623	Propane Gas	\$2,143	\$5,000		\$5,000		
6	624	Fuel Oil #2	\$94,883	\$117,973		\$154,681		

Object Category Report FY 2022-23

Sub Group	Obj	Description	FY 2020-21		FY 2021-22		FY 2022-23	
			Actual		Approved		Proposed	
6	730	Property	\$18,751	\$5,286,304	\$29,884	\$3,249,467	\$29,884	\$3,361,186
7	560	Tuition Public	\$1,040,059		\$859,667		\$1,616,036	
7	561	Tuition Vo-Ag	\$204,684		\$205,499		\$205,499	
7	562	Tuition Magnet	\$17,684		\$0		\$0	
7	564	Tuition Private	\$3,179,744		\$3,669,046		\$3,879,960	
7	569	Tuition Other	\$3,600	\$4,445,771	\$9,000	\$4,743,212	\$9,000	\$5,710,495
8	830	Debt Services	\$1,685,103	\$1,685,103	\$1,647,000	\$1,647,000	\$1,581,872	\$1,581,872
Total Gross			\$75,072,052		\$76,911,820		\$80,263,014.00	4.36%
Revenue			2,228,366		2,117,354		\$2,593,954	22.51%
Total Budget			72,843,685		74,794,466		77,669,060	3.84%

Object Summary 2022-23



Fiscal Year 2022-23
Budget by Object Summary

Pomperaug Regional School District 15

2022-23 - G Fund Object Summary Report

Fiscal Year: 2021-2022

Print accounts with zero balance Round to whole dollars Account on new page

Exclude inactive accounts with zero balance

From Date: 7/1/2021 To Date: 6/30/2022

Definition: FY 2020-21 Adopted Budget FY 2021-22 Adopted Budget FY 2022-23 Proposed Budget

Account	Description	FY 2020-21 Adopted Budget	FY 2021-22 Adopted Budget	FY 2022-23 Proposed Budget	Dollar Variance	Percentage Variance
01.1.000.000.111.0000.0000	Certified Staff	\$31,346,273	\$32,866,426	\$33,745,011	\$878,585	2.67
01.1.000.000.112.0000.0000	Non Certified Staff	\$9,071,492	\$9,474,377	\$9,797,903	\$323,527	3.41
01.1.000.000.119.0000.0000	Tutors	\$277,689	\$269,479	\$280,418	\$10,939	4.06
01.1.000.000.120.0000.0000	Extra Pay/Duty	\$611,827	\$544,321	\$660,201	\$115,880	21.29
01.1.000.000.121.0000.0000	Certified Substitutes	\$624,906	\$524,906	\$549,906	\$25,000	4.76
01.1.000.000.122.0000.0000	Non Certified Substitutes	\$223,278	\$223,278	\$239,285	\$16,007	7.17
01.1.000.000.130.0000.0000	Overtime	\$64,292	\$108,782	\$108,782	\$0	0.00
01.1.000.000.210.0000.0000	Life Insurance	\$96,364	\$99,255	\$101,240	\$1,985	2.00
01.1.000.000.211.0000.0000	Disability Insurance	\$44,889	\$46,236	\$55,180	\$8,944	19.34
01.1.000.000.220.0000.0000	Social Security	\$733,682	\$752,192	\$767,235	\$15,043	2.00
01.1.000.000.221.0000.0000	Medicare Tax	\$635,169	\$650,724	\$663,738	\$13,014	2.00
01.1.000.000.230.0000.0000	Pension	\$930,000	\$950,000	\$980,000	\$30,000	3.16
01.1.000.000.231.0000.0000	Severance	\$207,424	\$207,424	\$247,424	\$40,000	19.28
01.1.000.000.260.0000.0000	Unemployment	\$52,500	\$52,500	\$52,500	\$0	0.00
01.1.000.000.270.0000.0000	Workers Compensation	\$531,547	\$531,547	\$516,547	(\$15,000)	(2.82)
01.1.000.000.280.0000.0000	Health Insurance	\$8,998,599	\$8,998,599	\$9,196,218	\$197,619	2.20
01.1.000.000.282.0000.0000	Health Saving Contribution	\$848,425	\$848,425	\$848,425	\$0	0.00
01.1.000.000.284.0000.0000	Teamster Medical	\$821,936	\$839,197	\$855,980	\$16,783	2.00
01.1.000.000.319.0000.0000	Sped Contingency	\$150,000	\$160,000	\$160,000	\$0	0.00
01.1.000.000.320.0000.0000	Prof Education Services	\$47,700	\$43,000	\$43,000	\$0	0.00
01.1.000.000.322.0000.0000	In-Service	\$0	\$0	\$0	\$0	0.00
01.1.000.000.323.0000.0000	Pupil Services Non Payroll	\$658,110	\$489,522	\$597,000	\$107,478	21.96
01.1.000.000.330.0000.0000	Empee Training Svcs	\$153,203	\$148,805	\$178,072	\$29,267	19.67
01.1.000.000.340.0000.0000	Non Education Prof Svcs	\$47,000	\$77,000	\$77,000	\$0	0.00

Pomperaug Regional School District 15

2022-23 - G Fund Object Summary Report

Fiscal Year: 2021-2022

Print accounts with zero balance Round to whole dollars Account on new page

Exclude inactive accounts with zero balance

From Date: 7/1/2021 To Date: 6/30/2022 Definition: FY 2022-23 Superintendent Proposed

Account	Description	FY 2020-21 Adopted Budget	FY2021 Actual	Adopted Budget	FY 2021-22 Proposed Budget	FY 2022-23 Proposed Budget	Dollar Variance	Percentage Variance
01.1.000.000.341.0000.0000	Legal Services Reg Ed	\$100,000	\$52,992	\$100,000	\$100,000	\$0	\$0	0.00
01.1.000.000.342.0000.0000	Legal Services Sped	\$60,000	\$50,103	\$60,000	\$60,000	\$0	\$0	0.00
01.1.000.000.351.0000.0000	Data Processing Code Svcs	\$39,971	\$168,646	\$69,970	\$69,970	\$0	\$0	0.00
01.1.000.000.410.0000.0000	Water	\$43,000	\$40,753	\$43,000	\$43,000	\$0	\$0	0.00
01.1.000.000.411.0000.0000	Sewer Services	\$90,930	\$88,155	\$90,930	\$90,930	\$0	\$0	0.00
01.1.000.000.420.0000.0000	Refuse Services	\$128,750	\$84,523	\$120,905	\$110,905	(\$10,000)	(\$10,000)	(8.27)
01.1.000.000.421.0000.0000	Inventory Services	\$11,000	\$13,000	\$11,000	\$11,000	\$0	\$0	0.00
01.1.000.000.422.0000.0000	Snow/Grass Services	\$237,822	\$238,833	\$254,934	\$254,934	\$0	\$0	0.00
01.1.000.000.430.0000.0000	Repairs & Maintenance	\$885,264	\$1,808,859	\$722,700	\$765,634	\$42,934	\$42,934	5.94
01.1.000.000.432.0000.0000	Technology Rprs & Maint	\$13,600	\$57,222	\$7,600	\$33,550	\$25,950	\$25,950	341.45
01.1.000.000.436.0000.0000	CSG- 10-51 Capital	\$1	\$668,443	\$1	\$1	\$0	\$0	0.00
01.1.000.000.440.0000.0000	Rentals/Leases	\$305,360	\$317,708	\$323,577	\$389,777	\$66,200	\$66,200	20.46
01.1.000.000.450.0000.0000	Capital Improvements	\$0	\$606,055	\$200,000	\$200,000	\$0	\$0	0.00
01.1.000.000.500.0000.0000	Purchase Services	\$560,107	\$551,663	\$531,857	\$561,874	\$30,017	\$30,017	5.64
01.1.000.000.510.0000.0000	Student Trans Services	\$5,207,633	\$4,722,725	\$4,924,338	\$5,226,985	\$302,647	\$302,647	6.15
01.1.000.000.519.0000.0000	Student Trans Services (Non I	\$144,665	\$71,711	\$147,285	\$151,750	\$4,465	\$4,465	3.03
01.1.000.000.520.0000.0000	Property Insurance	\$336,503	\$308,603	\$342,238	\$384,565	\$42,327	\$42,327	12.37
01.1.000.000.530.0000.0000	Postage	\$41,112	\$10,872	\$41,750	\$41,750	\$0	\$0	0.00
01.1.000.000.531.0000.0000	Internet/Communication Servi	\$0	\$0	\$0	\$114,000	\$114,000	\$114,000	0.00
01.1.000.000.532.0000.0000	Telephone Services	\$110,270	\$162,016	\$95,413	\$95,413	\$0	\$0	0.00
01.1.000.000.533.0000.0000	Referendum	\$8,000	\$4,823	\$8,000	\$8,000	\$0	\$0	0.00
01.1.000.000.550.0000.0000	Printing & Binding	\$29,567	\$11,114	\$25,805	\$23,383	(\$2,422)	(\$2,422)	(9.39)
01.1.000.000.560.0000.0000	Tuition	\$1,012,329	\$1,040,059	\$859,667	\$1,616,036	\$756,369	\$756,369	87.98
01.1.000.000.561.0000.0000	Tuition Vo-Ag Districts	\$205,499	\$204,684	\$205,499	\$205,499	\$0	\$0	0.00

Pomperaug Regional School District 15

2022-23 - G Fund Object Summary Report

Fiscal Year: 2021-2022

Print accounts with zero balance Round to whole dollars Account on new page

Exclude inactive accounts with zero balance

From Date: 7/1/2021 To Date: 6/30/2022

Definition: FY 2022-23 Superintendent Proposed

Account	Description	FY 2020-21 Adopted Budget	FY2021 Actual	FY 2021-22 Adopted Budget	FY 2022-23 Proposed Budget	Dollar Variance	Percentage Variance
01.1.000.000.562.0000.0000	Tuition Magnet	\$0	\$17,684	\$0	\$0	\$0	0.00
01.1.000.000.564.0000.0000	Tuition Private	\$3,280,349	\$3,179,744	\$3,669,046	\$3,879,960	\$210,914	5.75
01.1.000.000.569.0000.0000	Tuition Other	\$9,000	\$3,600	\$9,000	\$9,000	\$0	0.00
01.1.000.000.570.0000.0000	Food Services Mgmt	\$180,000	\$180,000	\$50,000	\$25,000	(\$25,000)	(50.00)
01.1.000.000.580.0000.0000	Travel	\$83,615	\$30,680	\$78,465	\$77,665	(\$800)	(1.02)
01.1.000.000.600.0000.0000	Supplies Educational	\$455,938	\$331,775	\$459,844	\$517,732	\$57,889	12.59
01.1.000.000.602.0000.0000	Assessment Testing	\$16,360	\$7,206	\$16,360	\$49,080	\$32,720	200.00
01.1.000.000.610.0000.0000	Supplies Non Educational	\$275,895	\$227,491	\$232,554	\$257,680	\$25,126	10.80
01.1.000.000.612.0000.0000	Diesel Fuel & Gas	\$260,820	\$207,336	\$222,500	\$267,750	\$45,250	20.34
01.1.000.000.615.0000.0000	Custodial Supplies	\$56,003	\$215,949	\$72,003	\$72,003	\$0	0.00
01.1.000.000.616.0000.0000	Maintenance Supplies	\$74,625	\$104,729	\$58,625	\$58,625	\$0	0.00
01.1.000.000.621.0000.0000	Natural Gas	\$260,500	\$275,198	\$260,500	\$273,000	\$12,500	4.80
01.1.000.000.622.0000.0000	Electricity	\$853,309	\$921,629	\$895,860	\$916,044	\$20,184	2.25
01.1.000.000.623.0000.0000	Propane Gas	\$8,000	\$2,143	\$5,000	\$5,000	\$0	0.00
01.1.000.000.624.0000.0000	Fuel Oil	\$124,655	\$94,883	\$117,973	\$154,681	\$36,708	31.12
01.1.000.000.640.0000.0000	Textbooks	\$75,366	\$67,829	\$84,892	\$49,087	(\$35,806)	(42.18)
01.1.000.000.641.0000.0000	Library Books	\$82,774	\$77,040	\$90,087	\$114,608	\$24,521	27.22
01.1.000.000.642.0000.0000	Periodicals/Subscriptions	\$63,317	\$64,667	\$76,393	\$90,180	\$13,787	18.05
01.1.000.000.650.0000.0000	Technology Supplies	\$41,377	\$31,461	\$49,470	\$35,745	(\$13,725)	(27.74)
01.1.000.000.730.0000.0000	Property	\$233,631	\$282,260	\$228,077	\$198,000	(\$30,077)	(13.19)
01.1.000.000.734.0000.0000	Technology Related Hardware	\$193,240	\$256,321	\$201,239	\$159,479	(\$41,760)	(20.75)
01.1.000.000.735.0000.0000	Technology Software	\$0	\$0	\$0	\$44,150	\$44,150	0.00
01.1.000.000.810.0000.0000	Dues & Fees	\$290,646	\$267,480	\$294,468	\$146,652	(\$147,816)	(50.20)
01.1.000.000.830.0000.0000	Debt Services	\$1,689,038	\$1,685,103	\$1,647,000	\$1,581,872	(\$65,128)	(3.95)

Pomperaug Regional School District 15

2022-23 - G Fund Object Summary Report

Fiscal Year: 2021-2022

From Date: 7/1/2021 To Date: 6/30/2022

Print accounts with zero balance Round to whole dollars Account on new page

Exclude inactive accounts with zero balance

Definition: FY 2022-23 Superintendent Proposed

Account	FY 2020-21 Adopted Budget	FY 2021-22 Actual Adopted Budget	FY 2022-23 Proposed Budget	Dollar Variance	Percentage Variance
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Grand Total:	\$75,356,164	\$75,072,042	\$76,911,820	\$80,263,014	\$3,351,194	4.36
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End of Report

ADM FY 2022-23

POMPERAUG REGIONAL SCHOOL DISTRICT 15

MEMO

TO: Board of Education

FROM: Joseph Martino
Director of Finance and Operations
(203) 758-1743

RE: Allocation of 2022-2023 Regional School District 15 Budget, by Town, based on the 10/1/2021 Enrollment

DATE: October 7, 2021

1. Percentage of cost to the Towns, per ADM:

Town	ADM	Percentage	Allocation to Towns
Middlebury	1,204	33.7444%	TBD
Southbury	2,364	66.2556%	TBD
	3,568	100.00%	

If you have any questions, please contact me.

JM/as

cc: Mr. Joshua Smith, Superintendent of Schools
Ms. Connie Brunswick, Financial Assistant, Town of Middlebury
Mr. Edward St. John, First Selectman, Town of Middlebury
Mr. Dan Colton, Finance Director, Town of Southbury
Mr. Jeff Manville, First Selectman, Town of Southbury



Monthly Student Enrollment

October 1, 2021

Projected Revenue 2022-23

REVENUE BUDGET	Shift to Gross Budgeting					ADM		
	2017-18 ADOPTED	2018-19 ADOPTED	2019-20 ADOPTED	2020-21 ADOPTED	2021-22 ADOPTED		2022-23 PROPOSED	DELTA
TOWN OF MIDDLEBURY	\$21,518,877	\$22,438,773	\$23,170,483	\$24,902,260	\$25,002,444	\$26,208,958	\$1,206,514	33.7444%
TOWN OF SOUTHBURY	\$45,957,456	\$46,665,056	\$47,664,384	\$48,007,514	\$49,792,022	\$51,460,102	\$1,668,080	66.2556%
TOTAL FROM TOWNS	\$67,476,333	\$69,103,829	\$70,834,867	\$72,909,774	\$74,794,466	\$77,669,060	\$2,874,594	
INVESTMENT INCOME	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TUITION - SPECIAL ED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TUITION - REGULAR ED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TUITION- PRE K	\$0	\$0	\$0	\$170,000	\$170,000	\$170,000	\$0	
PAY FOR PLAY SPORTS	\$0	\$0	\$0	\$180,000	\$180,000	\$180,000	\$0	
PAY FOR PLAY MS MUSIC	\$0	\$0	\$0	\$15,250	\$15,250	\$15,250	\$0	
PHS PARKING	\$0	\$0	\$0	\$55,000	\$40,000	\$31,600	\$10,000	
FACILITY RENTALS	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0	
ERATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
MISCELLANEOUS INCOME	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
INCOME FROM SURPLUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL LOCAL SOURCES	\$0	\$0	\$0	\$440,250	\$405,250	\$406,850	\$0	
MAGNET TRANS GRANT	\$0	\$0	\$0	\$27,000	\$27,000	\$27,000	\$0	
EXCESS COST GRANT	\$0	\$0	\$0	\$1,830,353	\$1,551,724	\$2,026,724	\$496,371	
AGENCY PLACED GRANT	\$0	\$0	\$0	\$147,887	\$132,480	\$132,480	\$0	
ADULT ED GRANT	\$0	\$0	\$0	\$900	\$900	\$900	\$0	
TOTAL STATE SOURCES	\$0	\$0	\$0	\$2,006,140	\$1,712,104	\$2,187,104	\$475,964	
Total Revenue from Local & State	\$67,476,333	\$69,103,829	\$70,834,867	\$72,909,774	\$76,911,820	\$80,263,014	\$3,353,240	
TOTAL REVENUES	\$67,476,333	\$69,103,829	\$70,834,867	\$72,909,774	\$76,911,820	\$80,263,014	\$3,353,240	