



POMPERAUG
Regional School District 15

Serving the Communities of Middlebury and Southbury, Connecticut

**SUPERINTENDENT'S
RECOMMENDED BUDGET
2023-24**

Presented
February 27, 2023



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 2023-24
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 2023-24

Object Summary

Regional School District 15

OBJECT SUMMARY
FY 2023-24
Proposed Budget

CATEGORY	FY 2021-22	FY 2022-23	FY 2023-24		Dollar	Percent	Category	% Increase Over
	ACTUAL	ADOPTED	Proposed	Difference	Distribution	% INCREASE	FY 2023-24 Total Budget	
Salaries	\$43,157,820.00	\$45,381,506.00	\$47,483,438.00	2,101,932.00	55.28%	4.63%	2.62%	
Employee Benefits	\$13,166,599.00	\$14,284,487.00	\$15,093,116.00	808,629.00	17.57%	5.66%	1.01%	
Instructional	\$3,113,770.72	\$3,424,005.00	\$4,000,008.00	576,003.00	4.66%	16.82%	0.72%	
Transportation	\$5,599,534.70	\$5,494,735.00	\$6,242,637.30	747,902.30	7.27%	13.61%	0.93%	
Non Instructional	\$966,216.08	\$1,024,728.00	\$1,034,705.00	9,977.00	1.20%	0.97%	0.01%	
Facilities	\$4,519,664.16	\$3,436,186.00	\$3,871,696.00	435,510.00	4.51%	12.67%	0.54%	
Tuition	\$4,522,698.00	\$5,710,495.00	\$6,591,363.00	880,868.00	7.67%	15.43%	1.10%	
Debt	\$1,646,765.00	\$1,581,872.00	\$1,581,872.00	0.00	1.84%	0.00%	0.00%	
Total Gross	\$76,693,067.66	\$80,338,014.00	\$85,898,835.30	5,560,821.30	100.00%	6.92%	6.92%	
Revenue	\$ 2,030,548	\$ 2,593,954	\$ 3,530,876	\$ 936,922				
Total Budget	\$ 74,662,520	\$ 77,744,060	\$ 82,367,959	\$ 4,623,899			5.95%	
Projected Towns								
Middlebury	\$ 24,902,260.00	\$ 25,002,444.00	\$ 28,509,280.34	3,506,836.34	34.6121%	14.026%		
Southbury	\$ 48,007,514.00	\$ 49,792,022.00	\$ 53,858,678.66	4,066,656.66	65.3879%	8.167%		
	\$ 72,909,774.00	\$ 74,794,466.00	\$ 82,367,959.00	\$ 7,573,493.00				

Object Categor. port FY 2023-24

Sub Group	Obj	Description	FY 2021-22		FY 2022-23		FY 2023-24	
			Actual	Approved	Actual	Approved	Actual	Proposed
1	111	Certified Personnel	\$31,973,427	\$33,745,011		\$34,864,402		\$10,571,896
1	112	Classified Personnel	\$9,110,601	\$9,797,903		\$264,072		\$696,718
1	119	Tutors/Summer Curriculum	\$255,613	\$280,418		\$660,201		\$695,000
1	120	Extra Pay/Duty	\$574,013	\$549,906		\$239,285		\$273,500
1	121	Certified Substitutes/Interns	\$865,943	\$108,782		\$0		\$117,850
1	122	Non Certified Substitutes	\$254,037					
1	130	Overtime	\$124,166					
1	324	Intern Non Payroll	\$43,157,820	\$0	\$45,381,506	\$0	\$47,483,438	Total Salaries
2	210	Life Insurance	\$94,498	\$101,240		\$106,456		\$56,836
2	211	Disability	\$53,836	\$55,180		\$797,924		\$686,969
2	220	Social Security	\$732,509	\$767,235		\$1,010,000		\$247,424
2	221	S.S. Medicare 1.45%	\$607,843	\$663,738		\$27,500		\$516,547
2	230	Pension	\$954,961	\$980,000		\$848,425		\$848,425
2	231	Severance	\$289,500	\$247,424		\$863,120		\$160,000
2	260	Unemployment Compensation	\$8,687	\$52,500		\$940,000		\$182,575
2	270	Workers Compensation	\$449,170	\$516,547		\$215,519		\$33,550
2	280	Medical Insurance Benefits	\$8,271,549	\$9,196,218		\$326,522		\$166,925
2	281	HSA Contribution	\$871,181	\$848,425		\$49,727		\$16,200
2	284	Teamster Medical	\$832,865	\$855,980	\$14,284,487	\$160,000		\$133,590
3	319	Sped Contingency	\$160,000	\$160,000		\$13,673		\$12,325
3	323	Pupil Services Non Payroll	\$690,238	\$597,000		\$505,888		\$49,080
3	330	Employee Training Services	\$113,992	\$178,072		\$222,711		\$69,920
3	430	Repairs & Maintenance	\$92,683	\$238,974		\$105,933		\$4,499
3	432	Technology Repairs & Maintenan	\$1,177	\$33,550		\$48,904		
3	500	Other Purchase Services	\$264,981	\$323,606				
3	519	Student Trans Services (Non Reir	\$140,860	\$151,750				
3	520	Student Liability Insurance	\$45,842	\$49,727				
3	530	Postage - Mailings	\$9,605	\$19,000				
3	531	Technology Communication	\$105,448	\$114,000				
3	550	Printing & Binding	\$8,694	\$13,863				
3	580	Travel	\$9,262	\$13,825				
3	600	Instructional Supplies	\$372,921	\$517,732				
3	602	Assessment Testing	\$10,312	\$49,080				
3	610	Supplies Non Instructional	\$193,412	\$240,781				
3	640	Textbooks	\$68,228	\$49,087				
3	641	Library/Media	\$86,396	\$114,608				
3	642	Periodicals/Subscriptions	\$48,574	\$65,619				
3	650	Technology Supplies	\$35,021	\$40,995				

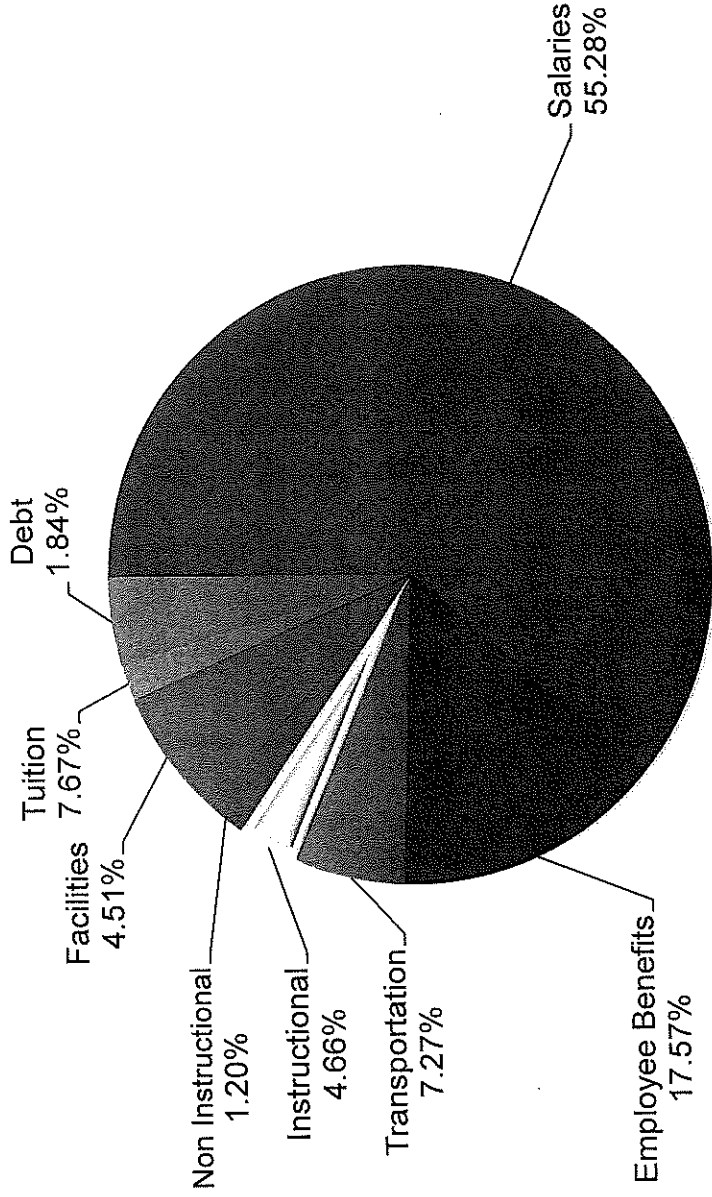
Object Category Report FY 2023-24

Sub Group	Obj	Description	FY 2021-22		FY 2022-23		FY 2023-24	
			Actual	Approved	Actual	Approved	Proposed	Proposed
3	3	Technology Software	\$253,858	\$167,116			\$246,534	
3	730	Property	\$324,807	\$154,229			\$160,016	
3	734	Technology Property	\$38,833	\$44,150			\$261,536	
3	810	Dues & Fees	\$38,626	\$87,221	\$3,113,771	\$3,424,005	\$74,381	\$4,000,008 Total Instructional
4	331	Pupil Transportation Regular	\$3,183,272	\$3,137,479			\$3,469,085	
4	331	Pupil Transportation Special Ed	\$2,011,478	\$2,089,508			\$2,439,152	
4	412	Gasoline - Busses	\$404,785	\$267,750	\$5,599,535	\$5,494,735	\$334,400	\$6,242,637 Total Transportation
5	320	Prof Education Services	\$33,069	\$43,000			\$43,000	
5	340	Audit	\$61,786	\$77,000			\$79,500	
5	341	Legal Special Ed	\$116,922	\$100,000			\$100,000	
5	342	Legal Regular Ed	\$44,851	\$60,000			\$60,000	
5	351	Data Processing Code Services	\$88,813	\$69,970			\$69,970	
5	421	Inventory	\$0	\$11,000			\$11,000	
5	430	Repairs & Maintenance	\$0	\$0			\$0	
5	440	Leases	\$353,753	\$389,777			\$445,579	
5	500	Other Purchased Services	\$152,505	\$53,000			\$53,000	
5	530	Postage - Mailings	\$40	\$22,750			\$22,750	
5	533	Referendum	\$3,116	\$8,000			\$8,000	
5	550	Printing & Binding	\$6,718	\$9,500			\$9,500	
5	570	Food Services Subsidy	\$134	\$25,000			\$0	
5	580	Travel	\$32,085	\$53,840			\$53,840	
5	610	Non Educational Supplies	\$16,441	\$16,899			\$16,899	
5	642	Periodicals/Subscriptions	\$6,919	\$24,561			\$0	
5	730	Property	\$4,859	\$1,000			\$0	
5	810	Dues & Fees	\$44,205	\$59,431	\$956,216	\$1,024,728	\$61,667	\$1,034,705 Total Non Instructional
6	410	Water	\$23,366	\$43,000			\$51,250	
6	411	Sewer Assessments	\$87,910	\$90,930			\$90,930	
6	420	Refuse Services	\$110,859	\$110,905			\$110,905	
6	422	Snow Plowing & Grass Services	\$254,804	\$254,934			\$333,198	
6	430	Repairs & Maintenance Service	\$1,331,264	\$526,660			\$526,660	
6	436	CGS Capital Carryover	\$0	\$1			\$1	
6	450	Capital Improvements	\$262,338	\$275,000			\$275,000	
6	500	Other Purchase Services	\$196,849	\$185,268			\$185,268	
6	520	Property Insurance	\$357,082	\$334,838			\$377,426	
6	532	Telephone/Internet	\$175,282	\$95,413			\$95,413	
6	580	Custodial Travel	\$6,093	\$10,000			\$10,000	
6	615	Custodial Supplies	\$214,065	\$72,003			\$95,500	
6	616	Maintenance Supplies	\$100,041	\$58,625			\$86,712	

Object Category Port FY 2023-24

Sub Group	Obj Description	FY 2021-22		FY 2022-23		FY 2023-24	
		Actual	Approved	Proposed	Proposed	Proposed	Proposed
6	621	\$324,714	\$273,000		\$478,449		
6	622	\$912,907	\$916,044		\$1,089,819		
6	623	\$5,613	\$5,000		\$5,850		
6	624	\$152,268	\$154,681		\$59,315		
6	730	\$4,209	\$29,884	\$3,436,186	\$0		\$3,871,696 Total Facilities
7	560	\$1,323,696	\$1,616,036		\$2,213,205		
7	561	\$211,507	\$205,499		\$231,976		
7	562	\$25,497	\$0		\$36,800		
7	564	\$2,961,998	\$3,879,960		\$4,109,382		
7	569	\$0	\$9,000	\$5,710,495	\$0		\$6,591,363 Total Tuition
8	830	\$1,646,765	\$1,646,765	\$1,581,872	\$1,581,872		\$1,581,872 Total Debt
Total Gross		\$76,693,068	\$80,338,014		\$85,898,835.30		6.92%
Revenue		2,030,548	2,593,954		\$3,630,876		36.12%
Total Budget		74,662,520	77,744,060		82,367,959		5.95%

Object Summary 2023-24



Fiscal Year 2023-24
Budget by Object Summary

Pomperaug Regional School District 15

2023-24- Object Summary Report

Fiscal Year: 2022-2023

From Date: 7/1/2022 To Date: 6/30/2023

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

Exclude inactive accounts with zero balance

Definition: FY 2021-22 FY 2021-22 Actual Adopted Budget FY 2022-23 FY 2022-23 Superintendent Proposed FY 2023-24 Proposed Budget

Account	Description	FY 2021-22 Adopted Budget	FY 2021-22 Actual	FY 2022-23 Adopted Budget	FY 2022-23 Superintendent Proposed	FY 2023-24 Proposed Budget	Dollar Variance	Percent Difference
01.1.000.000.111.0000.0000	Certified Staff	\$32,866,426	\$31,973,427	\$33,745,011	\$33,745,011	\$34,864,402	\$1,119,391	3.32
01.1.000.000.112.0000.0000	Non Certified Staff	\$9,474,377	\$9,110,601	\$9,797,903	\$9,797,903	\$10,571,896	\$773,992	7.90
01.1.000.000.119.0000.0000	Tutors	\$269,479	\$255,613	\$280,418	\$280,418	\$264,072	(\$16,346)	(5.83)
01.1.000.000.120.0000.0000	Extra Pay/Duty	\$544,321	\$574,013	\$660,201	\$660,201	\$696,718	\$36,517	5.53
01.1.000.000.121.0000.0000	Certified Substitutes	\$524,906	\$865,943	\$549,906	\$549,906	\$695,000	\$145,094	26.39
01.1.000.000.122.0000.0000	Non Certified Substitutes	\$223,278	\$254,037	\$239,285	\$239,285	\$273,500	\$34,215	14.30
01.1.000.000.130.0000.0000	Overtime	\$108,782	\$124,186	\$108,782	\$108,782	\$117,850	\$9,068	8.34
01.1.000.000.210.0000.0000	Life Insurance	\$99,255	\$94,498	\$101,240	\$101,240	\$106,456	\$5,216	5.15
01.1.000.000.211.0000.0000	Disability Insurance	\$46,236	\$53,836	\$55,180	\$55,180	\$56,836	\$1,656	3.00
01.1.000.000.220.0000.0000	Social Security	\$752,192	\$732,509	\$767,235	\$767,235	\$797,924	\$30,689	4.00
01.1.000.000.221.0000.0000	Medicare Tax	\$650,724	\$607,843	\$663,738	\$663,738	\$686,969	\$23,231	3.50
01.1.000.000.230.0000.0000	Pension	\$950,000	\$954,961	\$980,000	\$980,000	\$1,010,000	\$30,000	3.06
01.1.000.000.231.0000.0000	Severance	\$207,424	\$289,500	\$247,424	\$247,424	\$247,424	\$0	0.00
01.1.000.000.260.0000.0000	Unemployment	\$52,500	\$8,687	\$52,500	\$52,500	\$27,500	(\$25,000)	(47.62)
01.1.000.000.270.0000.0000	Workers Compensation	\$531,547	\$449,170	\$516,547	\$516,547	\$516,547	\$0	0.00
01.1.000.000.280.0000.0000	Health Insurance	\$8,998,599	\$8,271,549	\$9,196,218	\$9,196,218	\$9,931,915	\$735,697	8.00
01.1.000.000.282.0000.0000	Health Saving Contribution	\$848,425	\$871,181	\$848,425	\$848,425	\$848,425	\$0	0.00
01.1.000.000.284.0000.0000	Teamster Medical	\$639,197	\$632,865	\$855,980	\$855,980	\$863,120	\$7,140	0.83
01.1.000.000.319.0000.0000	Sped Contingency	\$160,000	\$160,000	\$160,000	\$160,000	\$160,000	\$0	0.00
01.1.000.000.320.0000.0000	Prof Education Services	\$43,000	\$33,069	\$43,000	\$43,000	\$43,000	\$0	0.00
01.1.000.000.323.0000.0000	Pupil Services Non Payroll	\$489,522	\$690,238	\$597,000	\$597,000	\$940,000	\$343,000	57.45
01.1.000.000.330.0000.0000	Empree Training Svcs	\$148,805	\$113,992	\$178,072	\$178,072	\$182,575	\$4,503	2.53
01.1.000.000.340.0000.0000	Non Education Prof Svcs	\$77,000	\$61,786	\$77,000	\$77,000	\$79,500	\$2,500	3.25
01.1.000.000.341.0000.0000	Legal Services Reg Ed	\$100,000	\$116,922	\$100,000	\$100,000	\$100,000	\$0	0.00

Pomperaug Regional School District 15

2023-24- Object Summary Report

Fiscal Year: 2022-2023

From Date: 7/1/2022

To Date: 6/30/2023

Print accounts with zero balance

Round to whole dollars

Account on new page

Exclude inactive accounts with zero balance

Definition: FY 2023-24 Superintendent Proposed

Account	Description	FY 2021-22 Adopted Budget	FY 2021-22 Actual	FY 2022-23 Adopted Budget	FY 2023-24 Proposed Budget	Dollar Variance	Percent Difference
01.1.000.000.342.0000.0000	Legal Services Sped	\$60,000	\$44,851	\$60,000	\$60,000	\$0	0.00
01.1.000.000.351.0000.0000	Data Processing Code Srvc	\$69,970	\$88,813	\$69,970	\$69,970	\$0	0.00
01.1.000.000.410.0000.0000	Water	\$43,000	\$23,366	\$43,000	\$51,250	\$8,250	19.19
01.1.000.000.411.0000.0000	Sewer Services	\$90,930	\$87,910	\$90,930	\$90,930	\$0	0.00
01.1.000.000.420.0000.0000	Refuse Services	\$120,905	\$110,859	\$110,905	\$110,905	\$0	0.00
01.1.000.000.421.0000.0000	Inventory Services	\$11,000	\$0	\$11,000	\$11,000	\$0	0.00
01.1.000.000.422.0000.0000	Snow/Grass Services	\$254,934	\$254,804	\$254,934	\$333,198	\$78,264	30.70
01.1.000.000.430.0000.0000	Repairs & Maintenance	\$722,700	\$1,423,987	\$765,634	\$742,179	(\$23,455)	(3.06)
01.1.000.000.432.0000.0000	Technology Rprs & Maint	\$7,600	\$1,177	\$33,550	\$33,550	\$0	0.00
01.1.000.000.436.0000.0000	CSG- 10-51 Capital	\$1	\$0	\$1	\$1	\$0	0.00
01.1.000.000.440.0000.0000	Rentals/Leases	\$323,577	\$353,753	\$389,777	\$445,579	\$55,802	14.32
01.1.000.000.450.0000.0000	Capital Improvements	\$200,000	\$262,338	\$275,000	\$275,000	\$0	0.00
01.1.000.000.500.0000.0000	Purchase Services	\$531,857	\$614,336	\$561,874	\$564,790	\$2,916	0.52
01.1.000.000.510.0000.0000	Student Trans Services	\$4,924,338	\$5,194,720	\$5,226,985	\$5,908,237	\$681,253	13.03
01.1.000.000.519.0000.0000	Student Trans Services (Non i	\$147,285	\$140,860	\$151,750	\$166,925	\$15,175	10.00
01.1.000.000.520.0000.0000	Property Insurance	\$342,238	\$402,924	\$384,565	\$427,153	\$42,588	11.07
01.1.000.000.530.0000.0000	Postage	\$41,750	\$9,645	\$41,750	\$38,950	(\$2,800)	(6.71)
01.1.000.000.531.0000.0000	Internet/Communication Servi	\$0	\$105,448	\$114,000	\$133,590	\$19,590	17.18
01.1.000.000.532.0000.0000	Telephone Services	\$95,413	\$175,282	\$95,413	\$95,413	\$0	0.00
01.1.000.000.533.0000.0000	Referendum	\$8,000	\$3,116	\$8,000	\$8,000	\$0	0.00
01.1.000.000.550.0000.0000	Printing & Binding	\$25,805	\$15,412	\$23,383	\$23,173	(\$210)	(0.90)
01.1.000.000.560.0000.0000	Tuition	\$859,667	\$1,323,696	\$1,616,036	\$2,213,205	\$597,169	36.95
01.1.000.000.561.0000.0000	Tuition Vo-Ag Districts	\$205,499	\$211,507	\$205,499	\$231,976	\$26,477	12.86
01.1.000.000.562.0000.0000	Tuition Magnet	\$0	\$25,497	\$0	\$36,800	\$36,800	0.00

Pomperaug Regional School District 15

2023-24- Object Summary Report

Fiscal Year: 2022-2023

From Date: 7/1/2022 To Date: 6/30/2023

Print accounts with zero balance

Round to whole dollars

Account on new page

Exclude inactive accounts with zero balance

Definition: FY 2023-24 Superintendent Proposed

Account	Description	FY 2021-22 Actual	FY 2022-23 Adopted Budget	FY 2023-24 Proposed Budget	Dollar Variance	Percent Difference
01.1.000.000.564.0000.0000	Tuition Private	\$2,991,998	\$3,879,960	\$4,109,382	\$229,422	5.91
01.1.000.000.569.0000.0000	Tuition Other	\$0	\$9,000	\$0	(\$9,000)	(100.00)
01.1.000.000.570.0000.0000	Food Services Mgmt	\$134	\$25,000	\$0	(\$25,000)	(100.00)
01.1.000.000.580.0000.0000	Travel	\$47,440	\$77,665	\$76,165	(\$1,500)	(1.93)
01.1.000.000.600.0000.0000	Supplies Educational	\$372,921	\$517,732	\$505,888	(\$11,845)	(2.29)
01.1.000.000.602.0000.0000	Assessment Testing	\$10,312	\$49,080	\$49,080	\$0	0.00
01.1.000.000.610.0000.0000	Supplies Non Educational	\$209,853	\$257,680	\$239,610	(\$18,070)	(7.01)
01.1.000.000.612.0000.0000	Diesel Fuel & Gas	\$404,785	\$267,750	\$334,400	\$66,650	24.89
01.1.000.000.615.0000.0000	Custodial Supplies	\$214,065	\$72,003	\$95,500	\$23,497	32.63
01.1.000.000.616.0000.0000	Maintenance Supplies	\$100,041	\$58,625	\$86,712	\$28,087	47.91
01.1.000.000.621.0000.0000	Natural Gas	\$324,714	\$273,000	\$478,449	\$205,449	75.26
01.1.000.000.622.0000.0000	Electricity	\$912,907	\$916,044	\$1,089,819	\$173,775	18.97
01.1.000.000.623.0000.0000	Propane Gas	\$5,613	\$5,000	\$5,850	\$850	17.00
01.1.000.000.624.0000.0000	Fuel Oil	\$152,268	\$154,681	\$59,315	(\$95,366)	(61.65)
01.1.000.000.640.0000.0000	Textbooks	\$68,228	\$49,087	\$69,920	\$20,834	42.44
01.1.000.000.641.0000.0000	Library Books	\$86,396	\$114,608	\$105,933	(\$8,675)	(7.57)
01.1.000.000.642.0000.0000	Periodicals/Subscriptions	\$55,493	\$90,180	\$4,499	(\$85,681)	(95.01)
01.1.000.000.650.0000.0000	Technology Supplies	\$35,021	\$40,995	\$48,904	\$7,909	19.29
01.1.000.000.730.0000.0000	Property	\$262,926	\$198,000	\$246,534	\$48,534	24.51
01.1.000.000.734.0000.0000	Technology Related Hardware	\$324,807	\$154,229	\$160,016	\$5,787	3.75
01.1.000.000.735.0000.0000	Technology Software	\$38,833	\$44,150	\$261,536	\$217,386	492.38
01.1.000.000.810.0000.0000	Dues & Fees	\$82,831	\$146,652	\$136,048	(\$10,604)	(7.23)
01.1.000.000.930.0000.0000	Debt Services	\$1,646,765	\$1,581,872	\$1,581,872	\$0	0.00
Grand Total:		\$76,911,820	\$80,338,014	\$85,898,635	\$5,560,822	6.92

End of Report

ADM FY 2023-24

POMPERAUG REGIONAL SCHOOL DISTRICT 15

MEMO

TO: Board of Education

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

RE: Allocation of 2023-2024 Regional School District 15 Budget, by Town, based on the 10/1/2022 Enrollment

DATE: October 4, 2022

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

Town	ADM	Percentage	Allocation to Towns
Middlebury	1,209	34.6121%	TBD
Southbury	2,284	65.3879%	TBD
	3,493	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, 2022

Projected Revenue 2023-24

REVENUE BUDGET	Shift to Gross Budgeting					10/1/2022 ADM		
	2018-19 ADOPTED	2019-20 ADOPTED	2020-21 ADOPTED	2021-22 ADOPTED	2022-23 ADOPTED		2023-24 PROPOSED	DELTA
TOWN OF MIDDLEBURY	\$22,438,773	\$23,170,483	\$24,902,260	\$25,002,444	\$26,234,267	\$28,509,280	\$2,275,014	34.6121%
TOWN OF SOUTHBURY	\$46,665,056	\$47,664,384	\$48,007,514	\$49,792,022	\$51,509,793	\$53,858,679	\$2,348,885	65.3879%
TOTAL FROM TOWNS	\$69,103,829	\$70,834,867	\$72,909,774	\$74,794,466	\$77,744,060	\$82,367,959	\$4,623,899	
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	\$170,000	\$170,000	\$170,000	\$170,000	\$170,000	
PAY FOR PLAY SPORTS	\$0	\$0	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	
PAY FOR PLAY MS MUSIC	\$0	\$0	\$15,250	\$15,250	\$15,250	\$15,250	\$15,250	
PHS PARKING	\$0	\$0	\$55,000	\$40,000	\$31,600	\$31,600	\$31,600	
FACILITY RENTALS	\$0	\$0	\$20,000	\$0	\$10,000	\$10,000	\$10,000	
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	\$440,250	\$405,250	\$406,850	\$406,850	\$406,850	
MAGNET TRANS GRANT	\$0	\$0	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000	
EXCESS COST GRANT	\$0	\$0	\$1,830,353	\$1,551,724	\$2,026,724	\$2,937,407	\$2,937,407	
AGENCY PLACED GRANT	\$0	\$0	\$147,887	\$132,480	\$132,480	\$158,719	\$158,719	
ADULT ED GRANT	\$0	\$0	\$900	\$900	\$900	\$900	\$900	
TOTAL STATE SOURCES	\$0	\$0	\$2,006,140	\$1,712,104	\$2,187,104	\$3,124,026	\$3,124,026	
Total Revenue from Local & State	\$69,103,829	\$70,834,867	\$72,909,774	\$76,911,820	\$80,338,014	\$85,898,835	\$85,898,835	
TOTAL REVENUES	\$69,103,829	\$70,834,867	\$72,909,774	\$76,911,820	\$80,338,014	\$85,898,835	\$85,898,835	