



POMPERAUG
Regional School District 15

Serving the Communities of Middlebury and Southbury, Connecticut

**SUPERINTENDENT'S
RECOMMENDED BUDGET
2024-25**

Presented
February 26, 2024



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 2024-25
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 2024-25

Object Summary

Regional School District 15

OBJECT SUMMARY
FY 2024-25
Proposed Budget

CATEGORY	FY 2022-23		FY 2023-24		FY 2024-25		Dollar		Percent		Category		% Increase Over	
	ACTUAL	ADOPTED	ADOPTED	ADOPTED	Proposed	Proposed	Difference	Difference	Distribution	Distribution	% INCREASE	% INCREASE	FY 2023-24 Total Budget	% Increase Over Budget
Salaries	\$45,147,502.54	\$47,483,438.00	\$47,483,438.00	\$49,561,454.00			2,078,016.00		54.97%		4.38%			2.42%
Employee Benefits	\$13,798,447.09	\$15,093,116.00	\$15,093,116.00	\$16,256,878.00			1,163,762.00		18.03%		7.71%			1.35%
Instructional	\$3,338,119.38	\$4,000,008.00	\$4,000,008.00	\$4,531,228.84			531,220.84		5.03%		13.28%			0.62%
Transportation	\$5,458,614.51	\$6,242,637.30	\$6,242,637.30	\$6,459,506.00			216,868.70		7.16%		3.47%			0.25%
Non Instructional	\$985,866.37	\$1,034,705.00	\$1,034,705.00	\$1,099,628.00			64,923.00		1.22%		6.27%			0.08%
Facilities	\$4,244,197.26	\$3,871,696.00	\$3,871,696.00	\$4,346,850.00			475,154.00		4.82%		12.27%			0.55%
Tuition	\$5,783,394.42	\$6,591,363.00	\$6,591,363.00	\$6,230,736.40			(360,626.60)		6.91%		-5.47%			-0.42%
Debt	\$1,581,872.00	\$1,581,872.00	\$1,581,872.00	\$1,681,872.00			100,000.00		1.87%		6.32%			0.12%
Total Gross	\$80,338,013.57	\$85,998,835.30	\$85,998,835.30	\$90,168,153.24			4,269,317.94		100.00%		4.97%			4.97%
Revenue	\$ 2,593,954	\$ 3,530,876	\$ 3,530,876	\$ 3,001,646			(529,230)							
Total Budget	\$ 77,744,060	\$ 82,367,959	\$ 82,367,959	\$ 87,166,507			4,798,548							5.83%
Projected Towns														
Middlebury	\$ 26,234,266.58	\$ 28,509,280.00	\$ 28,509,280.00	\$ 29,516,061.10			1,006,781.10		33.8617%		3.531%			
Southbury	\$ 51,509,793.42	\$ 53,858,679.00	\$ 53,858,679.00	\$ 57,650,445.90			3,791,766.90		66.1383%		7.040%			
	\$ 77,744,060.00	\$ 82,367,959.00	\$ 82,367,959.00	\$ 87,166,507.00			4,798,548.00							

Object Category Report FY 2024-25

		FY 2023-24		FY 2024-25	
Sub	Group Obj	Description	Approved	Proposed	
1	111	Certified Personnel	\$33,745,011	\$34,864,402	\$36,079,392
1	112	Classified Personnel	\$9,797,903	\$10,571,896	\$10,986,279
1	119	Tutors/Summer Curriculum	\$280,418	\$264,072	\$407,912
1	120	Extra Pay/Duty	\$660,201	\$696,718	\$744,118
1	121	Certified Substitutes/Interns	\$549,906	\$695,000	\$854,853
1	122	Non Certified Substitutes	\$239,285	\$273,500	\$317,000
1	130	Overtime	\$108,782	\$117,850	\$139,650
1	324	Intern Non Payroll	\$0	\$0	\$32,250
			\$45,381,506	\$47,483,438	\$49,561,454 Total Salaries
2	210	Life Insurance	\$101,240	\$106,456	\$115,423
2	211	Disability	\$55,180	\$56,836	\$60,756
2	220	Social Security	\$767,235	\$797,924	\$821,861
2	221	S.S. Medicare 1.45%	\$663,738	\$686,969	\$707,578
2	230	Pension	\$980,000	\$1,010,000	\$1,060,000
2	231	Severance	\$247,424	\$247,424	\$325,000
2	260	Unemployment Compensation	\$52,500	\$27,500	\$27,500
2	270	Workers Compensation	\$516,547	\$516,547	\$485,951
2	280	Medical Insurance Benefits	\$9,196,218	\$9,931,915	\$10,869,510
2	281	HSA Contribution	\$848,425	\$848,425	\$884,400
2	284	Teamster Medical	\$855,980	\$863,120	\$898,899
			\$14,284,487	\$15,093,116	\$16,256,878 Total Employee Benefits
3	319	Sped Contingency	\$160,000	\$160,000	\$290,000
3	323	Pupil Services Non Payroll	\$597,000	\$940,000	\$940,750
3	330	Employee Training Services	\$178,072	\$182,575	\$249,225
3	430	Repairs & Maintenance	\$238,974	\$215,519	\$243,535
3	432	Technology Repairs & Maintenan	\$33,550	\$33,550	\$33,800
3	500	Other Purchase Services	\$323,606	\$326,522	\$340,463
3	519	Student Trans Services (Non Rein	\$151,750	\$166,925	\$185,564
3	520	Student Liability Insurance	\$49,727	\$49,727	\$36,541
3	530	Postage - Mailings	\$19,000	\$16,200	\$17,200
3	531	Technology Communication	\$114,000	\$133,590	\$149,525
3	550	Printing & Binding	\$13,883	\$13,673	\$14,600
3	580	Travel	\$13,825	\$12,325	\$12,825
3	600	Instructional Supplies	\$517,732	\$505,888	\$488,137
3	602	Assessment Testing	\$49,080	\$49,080	\$94,000
3	610	Supplies Non Instructional	\$240,781	\$222,711	\$240,811
3	640	Textbooks	\$49,087	\$69,920	\$94,045
3	641	Library/Media	\$114,608	\$105,933	\$62,724
3	642	Periodicals/Subscriptions	\$65,619	\$4,499	\$5,789
3	650	Technology Supplies	\$40,995	\$48,904	\$38,638

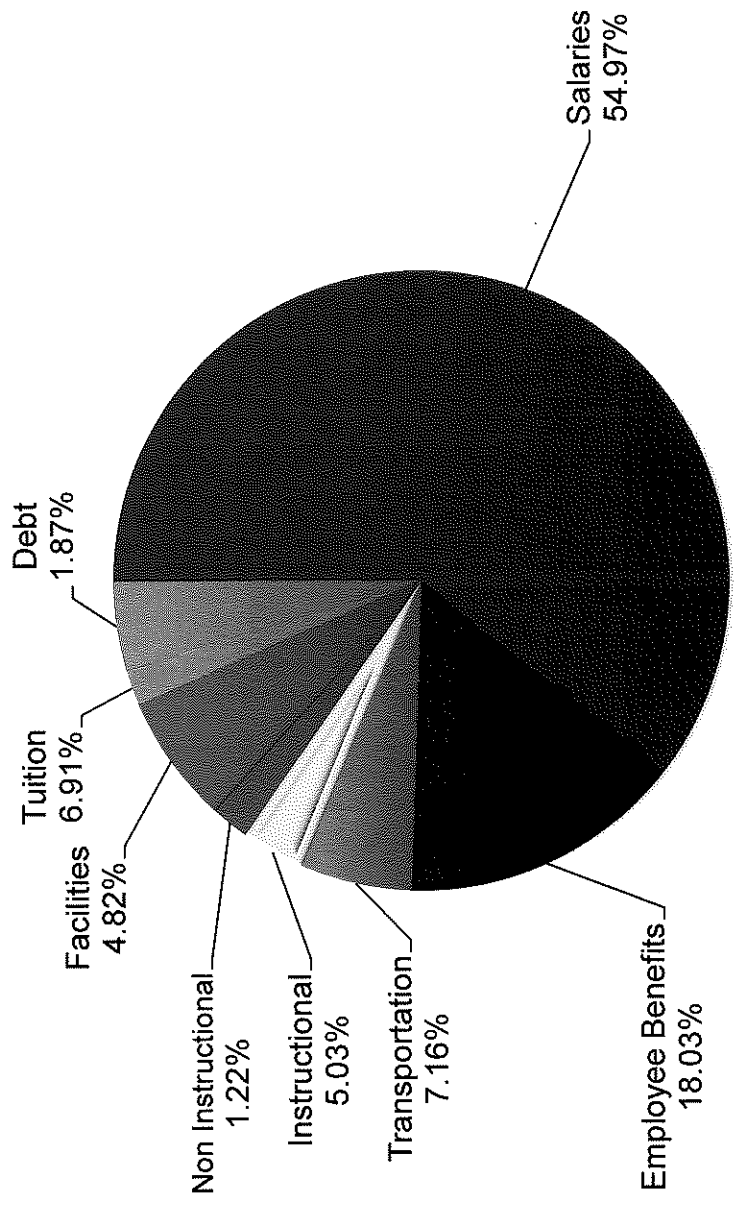
Object Category Report FY 2024-25


Sub Group	Obj	Description	FY 2023-24		FY 2024-25	
			Approved	Approved	Proposed	Proposed
3	3	Technology Software	\$167,116	\$246,534		\$472,825
3	730	Property	\$154,229	\$160,016		\$166,019
3	734	Technology Property	\$44,150	\$261,536		\$302,844
3	810	Dues & Fees	\$87,221	\$74,381	\$4,000,008	\$51,369
4	331	Pupil Transportation Regular	\$3,137,479	\$3,469,085		\$3,664,263
4	331	Pupil Transportation Special Ed	\$2,089,506	\$2,439,152		\$2,476,798
4	412	Gasoline - Busses	\$267,750	\$334,400	\$6,242,637	\$318,445
5	320	Prof Education Services	\$43,000	\$43,000		\$43,000
5	340	Audit	\$77,000	\$79,500		\$87,500
5	341	Legal Special Ed	\$100,000	\$100,000		\$100,000
5	342	Legal Regular Ed	\$60,000	\$60,000		\$60,000
5	351	Data Processing Code Services	\$69,970	\$69,970		\$96,357
5	421	Inventory	\$11,000	\$11,000		\$11,000
5	430	Repairs & Maintenance	\$0	\$0		\$0
5	440	Leases	\$389,777	\$445,579		\$480,532
5	500	Other Purchased Services	\$53,000	\$53,000		\$53,000
5	530	Postage - Mailings	\$22,750	\$22,750		\$19,500
5	533	Referendum	\$8,000	\$8,000		\$8,000
5	550	Printing & Binding	\$9,500	\$9,500		\$9,500
5	570	Food Services Subsidy	\$25,000	\$0		\$0
5	580	Travel	\$53,840	\$53,840		\$53,340
5	610	Non Educational Supplies	\$16,899	\$16,899		\$16,899
5	642	Periodicals/Subscriptions	\$24,561	\$0		\$0
5	730	Property	\$1,000	\$0		\$0
5	810	Dues & Fees	\$59,431	\$61,667	\$1,034,705	\$61,000
6	410	Water	\$43,000	\$51,250		\$59,220
6	411	Sewer Assessments	\$90,930	\$90,930		\$90,930
6	420	Refuse Services	\$110,905	\$110,905		\$104,786
6	422	Snow Plowing & Grass Services	\$254,934	\$333,198		\$310,126
6	430	Repairs & Maintenance Service	\$526,660	\$526,660		\$607,500
6	436	CGS Capital Carryover	\$1	\$1		\$1
6	450	Capital Improvements	\$275,000	\$275,000		\$475,000
6	500	Other Purchase Services	\$185,268	\$185,268		\$188,953
6	520	Property Insurance	\$334,838	\$377,426		\$433,580
6	532	Telephone/Internet	\$95,413	\$95,413		\$104,735
6	580	Custodial Travel	\$10,000	\$10,000		\$10,000
6	615	Custodial Supplies	\$72,003	\$95,500		\$156,500
6	616	Maintenance Supplies	\$58,625	\$86,712		\$126,500
			\$1,024,728	\$61,667	\$1,034,705	\$1,099,628
						Total Non Instructional

Object Category Report FY 2024-25

Sub Group Obj	Description	FY 2022-23		FY 2023-24		FY 2024-25	
		Approved	Proposed	Approved	Proposed	Approved	Proposed
6	621	\$273,000	\$478,449	\$492,800			
6	622	\$916,044	\$1,089,819	\$1,121,419			
6	623	\$5,000	\$5,850	\$6,250			
6	624	\$154,681	\$59,315	\$58,550			
6	730	\$29,884	\$3,436,186	\$0	\$3,871,696	\$0	\$4,346,850 Total Facilities
7	560	\$1,616,036	\$2,213,205	\$2,291,454			
7	561	\$205,499	\$231,976	\$146,144			
7	562	\$0	\$36,800	\$38,640			
7	564	\$3,879,960	\$4,109,382	\$3,754,498			
7	569	\$9,000	\$5,710,495	\$0	\$6,591,363	\$0	\$6,230,736 Total Tuition
8	830	\$1,581,872	\$1,581,872	\$1,581,872	\$1,681,872	\$1,681,872	\$1,681,872 Total Debt
Total Gross		\$80,338,014	\$85,898,835	\$90,168,153.24			4.97%
Revenue		2,593,954	3,530,876	\$3,001,646			-14.99%
Total Budget		77,744,060	82,367,959	\$87,166,507			5.83%

Object Summary 2024-25





Fiscal Year 2024-25
Budget by Object Summary

Pomperaug Regional School District 15

2024-25- Object Summary Report

Fiscal Year: 2023-2024

From Date: 7/1/2023 To Date: 6/30/2024

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

Exclude inactive accounts with zero balance

Definition: FY 2024-25 Superintendent Proposed

Account	Description	FY 2022-23 Adopted Budget	FY 2022-23 Actuals	FY 2023-24 Adopted Budget	FY 2024-25 Proposed Budget	Dollar Variance	Percentage Difference
01.1.000.000.111.0000.0000	Certified Staff	\$33,745,011	\$33,206,968	\$34,864,402	\$36,079,392	\$1,214,990	3.48
01.1.000.000.112.0000.0000	Non Certified Staff	\$9,797,903	\$9,582,226	\$10,571,896	\$10,986,279	\$414,383	3.92
01.1.000.000.119.0000.0000	Tutors	\$280,418	\$173,286	\$264,072	\$407,912	\$143,840	54.47
01.1.000.000.120.0000.0000	Extra Pay/Duty	\$660,201	\$663,274	\$696,718	\$744,118	\$47,400	6.80
01.1.000.000.121.0000.0000	Certified Substitutes	\$549,906	\$1,011,428	\$695,000	\$854,853	\$159,853	23.00
01.1.000.000.122.0000.0000	Non Certified Substitutes	\$239,285	\$330,010	\$273,500	\$317,000	\$43,500	15.90
01.1.000.000.130.0000.0000	Overtime	\$108,782	\$158,310	\$117,850	\$139,650	\$21,800	18.50
01.1.000.000.210.0000.0000	Life Insurance	\$101,240	\$106,137	\$106,456	\$115,423	\$8,967	8.42
01.1.000.000.211.0000.0000	Disability Insurance	\$55,180	\$36,072	\$56,836	\$60,756	\$3,920	6.90
01.1.000.000.220.0000.0000	Social Security	\$767,235	\$778,427	\$797,924	\$821,861	\$23,937	3.00
01.1.000.000.221.0000.0000	Medicare Tax	\$663,738	\$634,087	\$686,969	\$707,578	\$20,609	3.00
01.1.000.000.230.0000.0000	Pension	\$980,000	\$980,000	\$1,010,000	\$1,060,000	\$50,000	4.95
01.1.000.000.231.0000.0000	Severance	\$247,424	\$451,586	\$247,424	\$325,000	\$77,576	31.35
01.1.000.000.260.0000.0000	Unemployment	\$52,500	(\$1,908)	\$27,500	\$27,500	\$0	0.00
01.1.000.000.270.0000.0000	Workers Compensation	\$516,547	\$435,213	\$516,547	\$485,951	(\$30,596)	(5.92)
01.1.000.000.280.0000.0000	Health Insurance	\$9,196,218	\$8,604,736	\$9,931,915	\$10,869,510	\$937,595	9.44
01.1.000.000.282.0000.0000	Health Saving Contribution	\$848,425	\$901,279	\$848,425	\$884,400	\$35,975	4.24
01.1.000.000.284.0000.0000	Teamster Medical	\$855,980	\$872,819	\$863,120	\$898,899	\$35,779	4.15
01.1.000.000.319.0000.0000	Sped Contingency	\$160,000	\$160,000	\$160,000	\$290,000	\$130,000	81.25
01.1.000.000.320.0000.0000	Prof Education Services	\$43,000	\$41,296	\$43,000	\$43,000	\$0	0.00
01.1.000.000.322.0000.0000	In-Service	\$0	\$0	\$0	\$0	\$0	0.00
01.1.000.000.323.0000.0000	Pupil Services Non Payroll	\$597,000	\$893,989	\$940,000	\$940,750	\$750	0.08
01.1.000.000.324.0000.0000	Intern Non Payroll	\$0	\$32,000	\$0	\$32,250	\$32,250	0.00
01.1.000.000.325.0000.0000	Parent Activities	\$0	\$406	\$0	\$0	\$0	0.00

Pomperaug Regional School District 15

2024-25- Object Summary Report

Fiscal Year: 2023-2024

From Date: 7/1/2023 To Date: 6/30/2024

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

Exclude inactive accounts with zero balance

Definition: FY 2024-25 Superintendent Proposed

FY 2022-23 Adopted Budget FY 2022-23 Actuals FY 2023-24 Adopted Budget FY 2024-25 Proposed Budget

Account	Description	FY 2022-23 Adopted Budget	FY 2022-23 Actuals	FY 2023-24 Adopted Budget	FY 2024-25 Proposed Budget	Dollar Variance	Percentage Difference
01.1.000.000.330.0000.0000	Empee Training Svcs	\$178,072	\$168,891	\$182,575	\$249,225	\$66,650	36.51
01.1.000.000.340.0000.0000	Non Education Prof Svcs	\$77,000	\$61,258	\$79,500	\$87,500	\$8,000	10.06
01.1.000.000.341.0000.0000	Legal Services Reg Ed	\$100,000	\$117,431	\$100,000	\$100,000	\$0	0.00
01.1.000.000.342.0000.0000	Legal Services Sped	\$60,000	\$34,902	\$60,000	\$60,000	\$0	0.00
01.1.000.000.351.0000.0000	Data Processing Code Svcs	\$69,970	\$96,462	\$69,970	\$96,357	\$26,387	37.71
01.1.000.000.410.0000.0000	Water	\$43,000	\$55,772	\$51,250	\$59,220	\$7,970	15.55
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	\$110,905	\$113,835	\$110,905	\$104,786	(\$6,119)	(5.52)
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	\$333,198	\$310,126	(\$23,072)	(6.92)
01.1.000.000.430.0000.0000	Repairs & Maintenance	\$765,634	\$1,060,883	\$742,179	\$851,035	\$108,856	14.67
01.1.000.000.432.0000.0000	Technology Rprs & Maint	\$33,550	\$23,528	\$33,550	\$33,800	\$250	0.75
01.1.000.000.436.0000.0000	CSG- 10-51 Capital	\$1	\$70,580	\$1	\$1	\$0	0.00
01.1.000.000.440.0000.0000	Rentals/Leases	\$389,777	\$473,299	\$445,579	\$480,532	\$34,953	7.84
01.1.000.000.450.0000.0000	Capital Improvements	\$275,000	\$177,428	\$275,000	\$475,000	\$200,000	72.73
01.1.000.000.500.0000.0000	Purchase Services	\$561,874	\$629,175	\$564,790	\$582,416	\$17,626	3.12
01.1.000.000.510.0000.0000	Student Trans Services	\$5,226,985	\$5,205,172	\$5,908,237	\$6,141,061	\$232,824	3.94
01.1.000.000.519.0000.0000	Student Trans Services (Non Reimb)	\$151,750	\$122,571	\$166,925	\$185,564	\$18,639	11.17
01.1.000.000.520.0000.0000	Property Insurance	\$384,565	\$448,704	\$427,153	\$470,121	\$42,968	10.06
01.1.000.000.530.0000.0000	Postage	\$41,750	\$13,134	\$38,950	\$36,700	(\$2,250)	(5.78)
01.1.000.000.531.0000.0000	Internet/Communication Services	\$114,000	\$81,559	\$133,590	\$149,525	\$15,935	11.93
01.1.000.000.532.0000.0000	Telephone Services	\$95,413	\$168,202	\$95,413	\$104,735	\$9,322	9.77
01.1.000.000.533.0000.0000	Referendum	\$8,000	\$6,643	\$8,000	\$8,000	\$0	0.00
01.1.000.000.550.0000.0000	Printing & Binding	\$23,383	\$14,008	\$23,173	\$24,100	\$827	4.00

Pomperaug Regional School District 15

2024-25- Object Summary Report

Fiscal Year: 2023-2024

From Date: 7/1/2023 To Date: 6/30/2024

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

Exclude inactive accounts with zero balance

Definition: FY 2022-23 FY 2022-23 FY 2023-24 FY 2024-25

Account	Description	FY 2022-23 Adopted Budget	FY 2022-23 Actuals	FY 2023-24 Adopted Budget	FY 2024-25 Proposed Budget	Dollar Variance	Percentage Difference
01.1.000.000.560.0000.0000	Tuition	\$1,616,036	\$1,606,267	\$2,213,205	\$2,291,454	\$78,249	3.54
01.1.000.000.561.0000.0000	Tuition Vo-Ag Districts	\$205,499	\$218,330	\$231,976	\$146,144	(\$85,832)	(37.00)
01.1.000.000.562.0000.0000	Tuition Magnet	\$0	\$36,792	\$36,800	\$38,640	\$1,840	5.00
01.1.000.000.564.0000.0000	Tuition Private	\$3,879,960	\$3,920,406	\$4,109,382	\$3,754,498	(\$354,884)	(8.64)
01.1.000.000.568.0000.0000	Tuition Other	\$9,000	\$1,600	\$0	\$0	\$0	0.00
01.1.000.000.570.0000.0000	Food Services Mgmt	\$25,000	\$0	\$0	\$0	\$0	0.00
01.1.000.000.580.0000.0000	Travel	\$77,665	\$65,380	\$76,165	\$76,165	\$0	0.00
01.1.000.000.600.0000.0000	Supplies Educational	\$517,732	\$411,526	\$505,888	\$488,137	(\$17,751)	(3.51)
01.1.000.000.602.0000.0000	Assessment Testing	\$49,080	\$26,193	\$49,080	\$94,920	\$44,920	91.52
01.1.000.000.610.0000.0000	Supplies Non Educational	\$257,680	\$223,560	\$239,610	\$257,710	\$18,100	7.55
01.1.000.000.612.0000.0000	Diesel Fuel & Gas	\$267,750	\$253,443	\$334,400	\$318,445	(\$15,955)	(4.77)
01.1.000.000.615.0000.0000	Custodial Supplies	\$72,003	\$215,520	\$95,500	\$156,500	\$61,000	63.87
01.1.000.000.616.0000.0000	Maintenance Supplies	\$58,625	\$114,905	\$86,712	\$126,500	\$39,788	45.89
01.1.000.000.620.0000.0000	XXXDebt Services	\$0	\$0	\$0	\$0	\$0	0.00
01.1.000.000.621.0000.0000	Natural Gas	\$273,000	\$382,818	\$478,449	\$492,800	\$14,351	3.00
01.1.000.000.622.0000.0000	Electricity	\$916,044	\$862,129	\$1,089,819	\$1,121,419	\$31,600	2.90
01.1.000.000.623.0000.0000	Propane Gas	\$5,000	\$5,481	\$5,850	\$6,250	\$400	6.84
01.1.000.000.624.0000.0000	Fuel Oil	\$154,681	\$188,198	\$59,315	\$58,550	(\$765)	(1.29)
01.1.000.000.640.0000.0000	Textbooks	\$49,087	\$47,115	\$69,920	\$94,045	\$24,125	34.50
01.1.000.000.641.0000.0000	Library Books	\$114,608	\$100,632	\$105,933	\$62,724	(\$43,209)	(40.78)
01.1.000.000.642.0000.0000	Periodicals/Subscriptions	\$90,180	\$64,230	\$4,499	\$5,789	\$1,290	28.67
01.1.000.000.650.0000.0000	Technology Supplies	\$40,995	\$41,705	\$48,904	\$38,638	(\$10,266)	(20.99)
01.1.000.000.730.0000.0000	Property	\$198,000	\$222,538	\$246,534	\$472,825	\$226,291	91.79
01.1.000.000.734.0000.0000	Technology Related Hardware	\$154,229	\$143,055	\$160,016	\$166,019	\$6,003	3.75

Pomperaug Regional School District 15

2024-25- Object Summary Report

Fiscal Year: 2023-2024

From Date: 7/1/2023 To Date: 6/30/2024

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Exclude inactive accounts with zero balance

Definition: FY 2024-25 Superintendent Proposed

Account	FY 2022-23		FY 2022-23		FY 2023-24		FY 2024-25		Dollar Variance	Percentage Difference
	Adopted Budget	Actuals	Adopted Budget	Proposed Budget	Adopted Budget	Proposed Budget				
01.1.000.000.735.0000.0000	\$44,150	\$65,034	\$261,536	\$302,844			\$41,308	15.79		
01.1.000.000.810.0000.0000	\$146,652	\$111,515	\$136,048	\$112,369			(\$23,679)	(17.40)		
01.1.000.000.830.0000.0000	\$1,581,872	\$1,581,872	\$1,581,872	\$1,681,872			\$100,000	6.32		
Grand Total:	\$80,338,014	\$80,338,014	\$85,898,835	\$90,168,153			\$4,269,318	4.97		

End of Report

2023.1.34

rptGLGenBudgetRptUsingDefinition

Printed: 02/23/2024 7:32:57 AM Report:

Fiscal Year 2024-25

ADM

POMPERAUG REGIONAL SCHOOL DISTRICT 15

MEMO

TO: Board of Education

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

RE: Allocation of 2024-2025 Regional School District 15 Budget, by Town, based on the 10/1/2023 Enrollment

DATE: October 4, 2023

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

Town	ADM	Percentage	Allocation to Towns
Middlebury	1,175	33.8617%	TBD
Southbury	2,295	66.1383%	TBD
	3,470	100.00%	

If you have any questions, please contact me.

JM/as

cc: Mr. Joshua Smith, Superintendent of Schools
Mr. Seth Bernstein, Chief Financial Officer, 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, 2023

Region 15 Enrollment Matrix In Building Total

Month: October 1, 2023	Totals				Totals				Totals				Totals				Grade Level		
	L	M	E	S	M	E	S	T	P	E	S	T	P	E	S	T			
P-K	2	4	6	8	2	4	6	8	2	4	6	8	2	4	6	8	PK		
K	78	13	14	13	40	17	17	17	51	16	14	16	62				K		
1	80	14	14	15	43	20	20	19	59	18	18	16	89				Gr. 1		
2	99	20	20	20	60	19	20	18	57	21	21	21	63				Gr. 2		
3	71	15	16	16	47	19	19	19	57	17	16	15	65				Gr. 3		
4	72	22	21	21	64	19	18	19	56	18	19	19	75				Gr. 4		
5	87	18	15	16	65	17	15	16	65	22	23	22	89				Gr. 5		
MMS 528																			
				MES	319				347				423						
October 2022																			
				MES	320	-1	351				-4	416				7			
October 2023																			
				MMS	320	-1	351				-4	416				7			
6	16	17	17	15	130	13	17	17	19								Totals		134
7	16	16	16	17	18	20	15	15	Totals								134		
8	20	20	20	20	140	19	13	13	21								Totals		123
9	20	20	20	20	17	20	20		Totals								123		
10	19	20	19	20	138	13	18	15	16								Totals		130
11	20	20	20	20	20	14	19	15	Totals								130		
October 2022																			
				MMS	408	407				383				4					
October 2023																			
				MES	407				383				4						

Totals				Totals				Totals				Grade Level				
M	E	S	T	M	E	S	T	M	E	S	T					
6				6				6				Alt. Ed.				
244				244				244				Gr. 9				
231				231				231				Gr. 10				
248				248				248				Gr. 11				
269				269				269				Gr. 12				
HS 9-12																
				PHS	998				998				998			



Projected Revenue
Fy 2024-25

REVENUE BUDGET	Shift to Gross Budgeting					10/1/2023 ADM		
	2019-20 ADOPTED	2020-21 ADOPTED	2021-22 ADOPTED	2022-23 ADOPTED	2023-24 ADOPTED		2024-25 PROPOSED	DELTA
TOWN OF MIDDLEBURY	\$23,170,483	\$24,902,260	\$25,002,444	\$26,234,267	\$28,509,280	\$29,516,061	\$1,006,781	33.8617%
TOWN OF SOUTHBURY	\$47,664,384	\$48,007,514	\$49,792,022	\$51,509,793	\$53,858,679	\$57,650,446	\$3,791,767	66.1383%
TOTAL FROM TOWNS	\$70,834,867	\$72,909,774	\$74,794,466	\$77,744,060	\$82,367,959	\$87,166,507	\$4,798,548	
INVESTMENT INCOME	\$0	\$0	\$0	\$0	\$0	\$75,000		
TUITION - SPECIAL ED	\$0	\$0	\$0	\$0	\$0	\$0		
TUITION - REGULAR ED	\$0	\$0	\$0	\$0	\$0	\$0		
TUITION- PRE K	\$0	\$170,000	\$170,000	\$170,000	\$170,000	\$170,000		
PAY FOR PLAY SPORTS	\$0	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000		
PAY FOR PLAY MS MUSIC	\$0	\$15,250	\$15,250	\$15,250	\$15,250	\$15,250		
PHS PARKING	\$0	\$55,000	\$40,000	\$31,600	\$31,600	\$31,600		
FACILITY RENTALS	\$0	\$20,000	\$0	\$10,000	\$10,000	\$10,000		
ERATE	\$0	\$0	\$0	\$0	\$0	\$0		
MISCELLANEOUS INCOME	\$0	\$0	\$0	\$0	\$0	\$0		
INCOME FROM SURPLUS	\$0	\$0	\$0	\$0	\$0	\$0		
TOTAL LOCAL SOURCES	\$0	\$440,250	\$405,250	\$406,850	\$406,850	\$481,850		
MAGNET TRANS GRANT	\$0	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000		
EXCESS COST GRANT	\$0	\$1,830,353	\$1,551,724	\$2,026,724	\$2,937,407	\$2,190,111		
AGENCY PLACED GRANT	\$0	\$147,887	\$132,480	\$132,480	\$158,719	\$301,785		
ADULT ED GRANT	\$0	\$900	\$900	\$900	\$900	\$900		
TOTAL STATE SOURCES	\$0	\$2,006,140	\$1,712,104	\$2,187,104	\$3,124,026	\$2,519,796		
Total Revenue from Local & State		\$2,446,390	\$2,117,354	\$2,593,954	\$3,530,876	\$3,001,646		
TOTAL REVENUES	\$70,834,867	\$72,909,774	\$76,911,820	\$80,338,014	\$85,898,835	\$90,168,153		