



POMPERAUG  
Regional School District 15

Serving the Communities of Middlebury and Southbury, Connecticut

**BOARD OF EDUCATION  
ADOPTED BUDGET  
2025-26**

Referendum Approved  
May 7, 2025



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 2025-26**  
**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.

100<sup>s</sup> **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.

200<sup>s</sup> **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 2025-26**

**Object Summary**

**Fiscal Year 2025-26**  
**Budget by Object Summary**



Object Category Report FY 2025-26

Sub Group	Obj	Description	FY 2023-24 Approved	FY 2024-25 Approved	FY 2025-26 BOE Adopted
1	111	Certified Personnel	\$34,864,402	\$36,079,392	\$37,442,789
1	112	Classified Personnel	\$10,571,896	\$10,986,279	\$11,647,758
1	119	Tutors/Summer Curriculum	\$264,072	\$407,912	\$369,960
1	120	Extra Pay/Duty	\$696,718	\$744,118	\$776,293
1	121	Certified Substitutes/Interns	\$695,000	\$854,853	\$886,353
1	122	Non Certified Substitutes	\$273,500	\$317,000	\$317,000
1	130	Overtime	\$117,850	\$139,650	\$139,650
1	324	Intern Non Payroll	\$0	\$47,483,438	\$32,250
				<b>\$49,561,454</b>	<b>\$51,612,053 Total Salaries</b>
2	210	Life Insurance	\$106,456	\$115,423	\$116,734
2	211	Disability	\$56,836	\$60,756	\$45,756
2	220	Social Security	\$797,924	\$821,861	\$849,695
2	221	S.S. Medicare 1.45%	\$686,969	\$707,578	\$725,975
2	230	Pension	\$1,010,000	\$1,060,000	\$1,100,000
2	231	Severance	\$247,424	\$325,000	\$325,000
2	260	Unemployment Compensation	\$27,500	\$27,500	\$27,500
2	270	Workers Compensation	\$516,547	\$485,951	\$449,950
2	280	Medical Insurance Benefits	\$9,931,915	\$10,869,510	\$12,282,546
2	281	HSA Contribution	\$848,425	\$884,400	\$884,400
2	284	Teamster Medical	\$863,120	\$898,899	\$898,899
			<b>\$15,093,116</b>	<b>\$16,256,878</b>	<b>\$17,706,455 Total Employee Benefits</b>
3	319	Sped Contingency	\$160,000	\$290,000	\$190,000
3	323	Pupil Services Non Payroll	\$940,000	\$940,750	\$935,450
3	330	Employee Training Services	\$182,575	\$249,225	\$269,485
3	430	Repairs & Maintenance	\$215,519	\$243,535	\$275,920
3	432	Technology Repairs & Maintenan	\$33,550	\$33,800	\$35,300
3	500	Other Purchase Services	\$326,522	\$340,463	\$381,705
3	519	Student Trans Services (Non Reir	\$166,925	\$185,564	\$191,017
3	520	Student Liability Insurance	\$49,727	\$36,541	\$38,368
3	530	Postage - Mailings	\$16,200	\$17,200	\$17,200
3	531	Technology Communication	\$133,590	\$149,525	\$155,992
3	550	Printing & Binding	\$13,673	\$14,600	\$14,300
3	580	Travel	\$12,325	\$12,825	\$18,675
3	600	Instructional Supplies	\$505,888	\$488,137	\$530,928
3	602	Assessment Testing	\$49,080	\$94,000	\$89,500
3	610	Supplies Non Instructional	\$222,711	\$240,811	\$235,883
3	640	Textbooks	\$69,920	\$94,045	\$75,615
3	641	Library/Media	\$105,933	\$62,724	\$72,628
3	642	Periodicals/Subscriptions	\$4,499	\$5,789	\$7,094
3	650	Technology Supplies	\$48,904	\$38,638	\$42,963

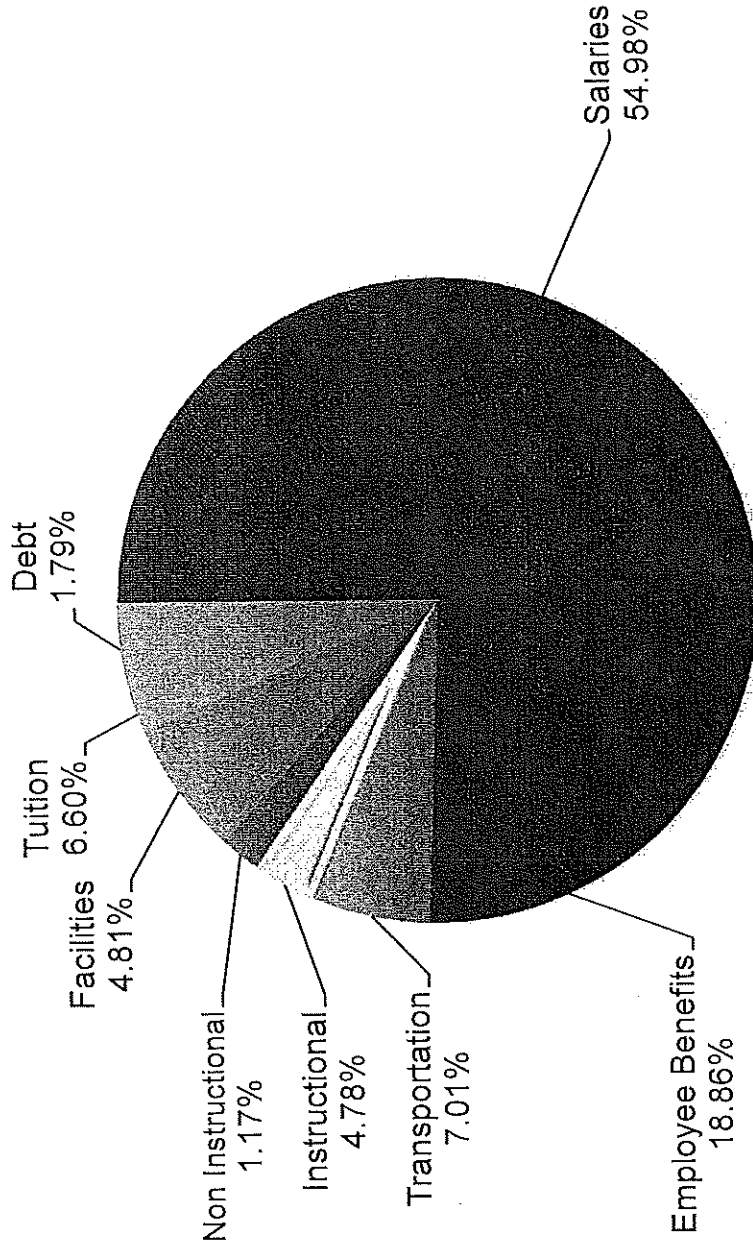
Object Category Report FY 2025-26

Sub Group	Obj	Description	FY 2023-24		FY 2024-25		FY 2025-26	
			Approved		Approved		BOE Adopted	
3	730	Property	\$160,016		\$166,019		\$329,090	
3	734	Technology Property	\$261,536		\$302,844		\$166,069	
3	735	Technology Software	\$246,534		\$472,825		\$351,316	
3	810	Dues & Fees	\$74,381	\$4,000,008	\$51,369	\$4,531,229	\$61,801	\$4,486,300 Total Instructional
4	331	Pupil Transportation Regular	\$3,469,085		\$3,664,263		\$3,816,173	
4	331	Pupil Transportation Special Ed	\$2,439,152		\$2,476,798		\$2,481,483	
4	412	Gasoline - Busses	\$334,400	\$6,242,637	\$318,445	\$6,459,506	\$284,900	\$6,582,556 Total Transportation
5	320	Prof Education Services	\$43,000		\$43,000		\$43,000	
5	340	Audit	\$79,500		\$87,500		\$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		\$96,357		\$114,357	
5	421	Inventory	\$11,000		\$11,000		\$0	
5	430	Repairs & Maintenance	\$0		\$0		\$0	
5	440	Leases	\$445,579		\$480,532		\$482,892	
5	500	Other Purchased Services	\$53,000		\$53,000		\$53,000	
5	530	Postage - Mailings	\$22,750		\$19,500		\$8,000	
5	533	Referendum	\$8,000		\$8,000		\$8,000	
5	550	Printing & Binding	\$9,500		\$9,500		\$9,500	
5	570	Food Services Subsidy	\$0		\$0		\$0	
5	580	Travel	\$53,840		\$53,340		\$53,340	
5	610	Non Educational Supplies	\$16,899		\$16,899		\$16,899	
5	642	Periodicals/Subscriptions	\$0		\$0		\$0	
5	730	Property	\$0		\$0		\$0	
5	810	Dues & Fees	\$61,667	\$1,034,705	\$61,000	\$1,099,628	\$61,000	\$1,097,488 Total Non Instructional
6	410	Water	\$51,250		\$59,220		\$59,220	
6	411	Sewer Assessments	\$90,930		\$90,930		\$90,930	
6	420	Refuse Services	\$110,905		\$104,786		\$115,815	
6	422	Snow Plowing & Grass Services	\$333,198		\$310,126		\$319,429	
6	430	Repairs & Maintenance Service	\$526,660		\$607,500		\$607,500	
6	436	CGS Capital Carryover	\$1		\$1		\$1	
6	450	Capital Improvements	\$275,000		\$475,000		\$675,000	
6	500	Other Purchase Services	\$185,268		\$188,953		\$188,953	
6	520	Property Insurance	\$377,426		\$433,580		\$462,820	
6	532	Telephone/Internet	\$95,413		\$104,735		\$109,346	
6	580	Custodial Travel	\$10,000		\$10,000		\$10,000	
6	615	Custodial Supplies	\$95,500		\$156,500		\$170,150	
6	616	Maintenance Supplies	\$86,712		\$126,500		\$126,500	

Object Category Report FY 2025-26

Sub Group	Obj	Description	FY 2023-24	FY 2024-25	FY 2025-26
			Approved	Approved	BOE Adopted
6	621	Natural Gas	\$478,449	\$492,800	\$492,800
6	622	Electricity	\$1,089,819	\$1,121,419	\$1,121,419
6	623	Propane Gas	\$5,850	\$6,250	\$6,250
6	624	Fuel Oil #2	\$59,315	\$58,550	\$57,776
6	730	Property	\$0	\$0	\$0
			\$3,871,696	\$4,346,850	\$4,513,909
7	560	Tuition Public	\$2,213,205	\$2,291,454	\$1,899,605
7	561	Tuition Vo-Ag	\$231,976	\$146,144	\$146,144
7	562	Tuition Magnet	\$36,800	\$38,640	\$32,640
7	564	Tuition Private	\$4,109,382	\$3,754,498	\$4,114,536
7	569	Tuition Other	\$0	\$0	\$0
			\$6,591,363	\$6,230,736	\$6,192,925
8	830	Debt Services	\$1,581,872	\$1,681,872	\$1,681,872
			\$1,581,872	\$1,681,872	\$1,681,872
<b>Total Gross</b>			\$85,898,835	\$90,168,153	\$93,873,558
<b>Revenue</b>			3,530,876	3,001,646	\$3,096,034
<b>Total Budget</b>			82,367,959	87,166,507	\$90,777,524
					4.11%
					3.14%
					4.14%

# Object Summary 2025-26



**Fiscal Year 2025-26**  
**Budget by Object Summary**

# Pomperaug Regional School District 15

## 2025-26- BOE Adopted Object Summary Report

Fiscal Year: 2024-2025

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

Exclude inactive accounts with zero balance

From Date: 7/1/2024 To Date: 6/30/2026

Definition: FY 2025-26 BOE Adopted Budget

FY 2023-24 Adopted Budget

FY 2024-25 Adopted Budget

FY 2025-26 BOE Adopted

Account	Description	FY 2023-24 Adopted Budget	FY 2023-24 Actuals	FY 2024-25 Adopted Budget	FY 2025-26 BOE Adopted	Dollar Variance	Percentage Difference
01.1.000.000.111.0000.0000	Certified Staff	\$94,864,402	\$34,325,049	\$36,079,392	\$37,442,789	\$1,363,397	3.78
01.1.000.000.112.0000.0000	Non Certified Staff	\$10,571,896	\$10,119,274	\$10,986,279	\$11,647,758	\$661,479	6.02
01.1.000.000.119.0000.0000	Tutors	\$264,072	\$174,848	\$407,912	\$369,960	(\$37,952)	(9.30)
01.1.000.000.120.0000.0000	Extra Pay/Duty	\$696,718	\$690,961	\$744,118	\$776,293	\$32,175	4.32
01.1.000.000.121.0000.0000	Certified Substitutes	\$695,000	\$889,172	\$854,853	\$886,353	\$31,500	3.68
01.1.000.000.122.0000.0000	Non Certified Substitutes	\$273,500	\$326,378	\$317,000	\$317,000	\$0	0.00
01.1.000.000.130.0000.0000	Overtime	\$117,850	\$123,849	\$139,650	\$139,650	\$0	0.00
01.1.000.000.210.0000.0000	Life Insurance	\$106,456	\$111,803	\$115,423	\$116,734	\$1,311	1.14
01.1.000.000.211.0000.0000	Disability Insurance	\$56,636	\$36,521	\$60,756	\$45,756	(\$15,000)	(24.69)
01.1.000.000.220.0000.0000	Social Security	\$797,924	\$805,557	\$821,861	\$849,695	\$27,834	3.39
01.1.000.000.221.0000.0000	Medicare Tax	\$686,969	\$660,187	\$707,578	\$725,975	\$18,397	2.60
01.1.000.000.230.0000.0000	Pension	\$1,010,000	\$1,010,000	\$1,060,000	\$1,100,000	\$40,000	3.77
01.1.000.000.231.0000.0000	Severance	\$247,424	\$497,505	\$325,000	\$325,000	\$0	0.00
01.1.000.000.260.0000.0000	Unemployment	\$27,500	\$25,000	\$27,500	\$27,500	\$0	0.00
01.1.000.000.270.0000.0000	Workers Compensation	\$518,547	\$363,917	\$485,951	\$449,950	(\$36,001)	(7.41)
01.1.000.000.280.0000.0000	Health Insurance	\$9,931,915	\$9,457,582	\$10,869,510	\$12,282,546	\$1,413,036	13.00
01.1.000.000.282.0000.0000	Health Saving Contribution	\$848,425	\$866,475	\$884,400	\$884,400	\$0	0.00
01.1.000.000.284.0000.0000	Teamster Medical	\$663,120	\$851,866	\$898,899	\$898,899	\$0	0.00
01.1.000.000.300.0000.0000	Purchase Prof Tech Services	\$0	\$0	\$0	\$0	\$0	0.00
01.1.000.000.319.0000.0000	Spec Contingency	\$160,000	\$160,000	\$290,000	\$190,000	(\$100,000)	(34.46)

# Pomperaug Regional School District 15

## 2025-26- BOE Adopted Object Summary Report

Fiscal Year: 2024-2025

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

Exclude inactive accounts with zero balance

From Date: 7/1/2024 To Date: 6/30/2026

Definition: FY 2025-26 BOE Adopted Budget

FY 2023-24 Adopted Budget

FY 2024-25 Adopted Budget

FY 2025-26 BOE Adopted

Dollar Variance

Percentage Difference

Account	Description	FY 2023-24 Adopted Budget	FY 2023-24 Actuals	FY 2024-25 Adopted Budget	FY 2025-26 BOE Adopted	Dollar Variance	Percentage Difference
01.1.000.000.320.0000.0000	Prof Education Services	\$43,000	\$38,099	\$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	\$940,000	\$723,356	\$940,750	\$935,450	(\$5,300)	(0.56)
01.1.000.000.324.0000.0000	Intern Non Payroll	\$0	\$8,000	\$32,250	\$32,250	\$0	0.00
01.1.000.000.325.0000.0000	Parent Activities	\$0	\$0	\$0	\$0	\$0	0.00
01.1.000.000.330.0000.0000	Empree Training Svcs	\$182,575	\$145,666	\$249,225	\$289,485	\$20,260	8.13
01.1.000.000.340.0000.0000	Non Education Prof Svcs	\$79,500	\$96,090	\$87,500	\$87,500	\$0	0.00
01.1.000.000.341.0000.0000	Legal Services Reg Ed	\$100,000	\$71,789	\$100,000	\$100,000	\$0	0.00
01.1.000.000.342.0000.0000	Legal Services Sped	\$60,000	\$30,078	\$60,000	\$60,000	\$0	0.00
01.1.000.000.351.0000.0000	Data Processing Code Svcs	\$69,970	\$164,003	\$96,357	\$114,357	\$18,000	18.68
01.1.000.000.410.0000.0000	Water	\$51,250	\$52,709	\$59,220	\$59,220	\$0	0.00
01.1.000.000.411.0000.0000	Sewer Services	\$90,930	\$82,840	\$90,930	\$90,930	\$0	0.00
01.1.000.000.420.0000.0000	Refuse Services	\$110,905	\$131,254	\$104,786	\$115,815	\$11,029	10.53
01.1.000.000.421.0000.0000	Inventory Services	\$11,000	\$0	\$11,000	\$0	(\$11,000)	(100.00)
01.1.000.000.422.0000.0000	Snow/Grass Services	\$333,198	\$304,476	\$310,126	\$319,429	\$9,303	3.00
01.1.000.000.430.0000.0000	Repairs & Maintenance	\$742,179	\$1,295,927	\$651,035	\$883,420	\$232,385	3.81
01.1.000.000.432.0000.0000	Technology Rprs & Maint	\$33,550	\$38,467	\$33,800	\$35,300	\$1,500	4.44
01.1.000.000.436.0000.0000	CSG- 10-51 Capital	\$1	\$232,725	\$1	\$1	\$0	0.00
01.1.000.000.440.0000.0000	Rentals/Leases	\$445,579	\$509,142	\$480,532	\$482,892	\$2,360	0.49
01.1.000.000.450.0000.0000	Capital Improvements	\$275,000	\$1,243,224	\$475,000	\$575,000	\$100,000	21.05

# Pomperaug Regional School District 15

## 2025-26- BOE Adopted Object Summary Report

Fiscal Year: 2024-2025

From Date: 7/1/2024 To Date: 6/30/2026

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

Exclude inactive accounts with zero balance

Definition: FY 2025-26 BOE Adopted Budget

FY 2023-24 Adopted Budget

FY 2023-24 Actuals

FY 2024-25 Adopted Budget

FY 2025-26 BOE Adopted

Dollar Variance

Percentage Difference

**Description**

Account	FY 2023-24 Adopted Budget	FY 2023-24 Actuals	FY 2024-25 Adopted Budget	FY 2025-26 BOE Adopted	Dollar Variance	Percentage Difference
01.1.000.000.500.0000.0000	\$564,790	\$564,317	\$582,416	\$623,658	\$41,242	7.08
Purchase Services						
01.1.000.000.510.0000.0000	\$5,908,237	\$6,186,661	\$6,141,061	\$6,297,656	\$156,595	2.55
Student Trans Services						
01.1.000.000.519.0000.0000	\$166,925	\$162,908	\$185,564	\$191,017	\$5,453	2.94
Student Trans Services (Non Reimb)						
01.1.000.000.520.0000.0000	\$427,153	\$491,933	\$470,121	\$501,188	\$31,067	6.61
Property Insurance						
01.1.000.000.530.0000.0000	\$38,950	\$19,485	\$36,700	\$25,200	(\$11,500)	(31.34)
Postage						
01.1.000.000.531.0000.0000	\$133,590	\$170,024	\$149,525	\$155,992	\$6,467	4.33
Internet/Communication Services						
01.1.000.000.532.0000.0000	\$95,413	\$126,118	\$104,735	\$109,346	\$4,611	4.40
Telephone Services						
01.1.000.000.533.0000.0000	\$8,000	\$6,856	\$8,000	\$8,000	\$0	0.00
Referendum						
01.1.000.000.550.0000.0000	\$23,173	\$13,384	\$24,100	\$23,800	(\$300)	(1.24)
Printing & Binding						
01.1.000.000.560.0000.0000	\$2,213,205	\$2,219,389	\$2,291,454	\$1,899,605	(\$391,849)	(17.10)
Tuition						
01.1.000.000.561.0000.0000	\$231,976	\$242,210	\$146,144	\$146,144	\$0	0.00
Tuition Vo-Ag Districts						
01.1.000.000.562.0000.0000	\$36,800	\$51,888	\$38,640	\$32,640	(\$6,000)	(15.53)
Tuition Magnet						
01.1.000.000.564.0000.0000	\$4,109,382	\$3,809,535	\$3,754,498	\$4,114,536	\$360,038	9.59
Tuition Private						
01.1.000.000.569.0000.0000	\$0	\$800	\$0	\$0	\$0	0.00
Tuition Other						
01.1.000.000.570.0000.0000	\$0	\$0	\$0	\$0	\$0	0.00
Food Services Mgmt						
01.1.000.000.580.0000.0000	\$76,165	\$62,665	\$75,665	\$82,015	\$6,350	8.39
Travel						
01.1.000.000.600.0000.0000	\$505,888	\$430,762	\$488,537	\$530,928	\$42,291	8.65
Supplies Educational						
01.1.000.000.602.0000.0000	\$49,080	\$31,985	\$94,000	\$89,500	(\$4,500)	(4.79)
Assessment Testing						
01.1.000.000.610.0000.0000	\$239,610	\$256,642	\$257,710	\$252,762	(\$4,926)	(1.91)
Supplies Non Educational						
01.1.000.000.612.0000.0000	\$334,400	\$312,897	\$318,445	\$284,900	(\$33,545)	(10.53)
Diesel Fuel & Gas						

## Pomperaug Regional School District 15

### 2025-26- BOE Adopted Object Summary Report

Fiscal Year: 2024-2025

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

Exclude inactive accounts with zero balance

From Date: 7/1/2024 To Date: 6/30/2026

Definition: FY 2025-26 BOE Adopted Budget

FY 2023-24 Adopted Budget

FY 2024-25 Adopted Budget

FY2025-26 BOE Adopted

Dollar Variance

Percentage Difference

**Account Description**

Account	Description	FY 2023-24 Actuals	FY 2024-25 Adopted Budget	FY2025-26 BOE Adopted	Dollar Variance	Percentage Difference
01.1.000.000.615.0000.0000	Custodial Supplies	\$231,333	\$156,500	\$170,150	\$13,650	8.72
01.1.000.000.616.0000.0000	Maintenance Supplies	\$102,288	\$126,500	\$126,500	\$0	0.00
01.1.000.000.621.0000.0000	Natural Gas	\$286,744	\$492,800	\$492,800	\$0	0.00
01.1.000.000.622.0000.0000	Electricity	\$913,772	\$1,121,419	\$1,121,419	\$0	0.00
01.1.000.000.623.0000.0000	Propane Gas	\$4,412	\$6,250	\$6,250	\$0	0.00
01.1.000.000.624.0000.0000	Fuel Oil	\$101,765	\$58,550	\$57,776	(\$774)	(1.32)
01.1.000.000.640.0000.0000	Textbooks	\$68,878	\$94,045	\$75,615	(\$18,430)	(19.60)
01.1.000.000.641.0000.0000	Library Books	\$99,856	\$62,724	\$72,628	\$9,904	15.79
01.1.000.000.642.0000.0000	Periodicals/Subscriptions	\$8,136	\$5,789	\$7,094	\$1,305	22.54
01.1.000.000.650.0000.0000	Technology Supplies	\$43,386	\$38,638	\$42,963	\$4,325	11.19
01.1.000.000.730.0000.0000	Property	\$325,175	\$472,625	\$329,080	(\$143,735)	(30.40)
01.1.000.000.734.0000.0000	Technology Related Hardware	\$161,062	\$166,019	\$166,069	\$50	0.03
01.1.000.000.735.0000.0000	Technology Software	\$264,953	\$302,844	\$351,316	\$48,472	16.01
01.1.000.000.810.0000.0000	Dues & Fees	\$116,744	\$112,369	\$122,801	\$10,432	9.28
01.1.000.000.830.0000.0000	Debt Services	\$926,128	\$1,681,672	\$1,681,672	\$0	0.00
<b>Grand Total:</b>		\$85,488,791	\$90,168,153	\$93,873,558	\$3,705,405	4.11

End of Report

**Fiscal Year 2025-26**

**ADM**

MEMO

**TO:** Board of Education

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

**RE:** Allocation of 2025-2026 Regional School District 15 Budget, by Town, based on the 10/1/2024 Enrollment

**DATE:** October 7, 2024

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

Town	ADM	Percentage	Allocation to Towns
Middlebury	1,171	34.3603%	TBD
Southbury	2,237	65.6397%	TBD
	3,408	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, 2024**

GRADE LEVELS	PES		MES		GES		LMES		MMS		RMS		PHS		NON-RES	TOTAL MIDD	TOTAL SOUTH	TOTAL RSD15
	Mdby	Stby	Mdby	Stby	Mdby	Stby	Mdby	Stby	Mdby	Stby	Mdby	Stby	Mdby	Stby				
K	0	53	47		43		23	38								70	134	204
1	0	60	43		54		40	42								83	158	239
2	1	70	42		57		26	37								69	164	233
3	0	64	60		57		42	59								102	180	282
4	0	67	50		54		31	40								81	161	242
5	0	80	67		54		37	41								104	175	279
6									93	54	4	141				97	195	292
7									90	39	2	137				92	176	268
8									86	56	1	128				87	184	271
9													70	162		70	162	232
10													79	170		79	170	249
11													88	152		88	152	240
12													98	151		98	151	249
TOTAL	1	394	309	0	0	319	199	257	269	149	7	406	335	635	1120	2160	3280	
SPEC EDUCATION																		
IN-DISTRICT (100%)	0	0	0	0	2	13	31	0	0	0	0	0	0	1	13	34	47	
NO NEXUS IN DIST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
ALTERNATIVE EDUCATION BUILDING																		
IN DISTRICT TOTAL	0	0	0	0	2	13	31	0	0	0	0	0	3	2	16	36	52	
OUT-DISTRICT	0	0	0	0	0	0	1	0	2	0	0	3	11	14	13	18	31	
OTHER EXCP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
OUT DIST TOTAL	0	0	0	0	0	0	1	1	2	0	0	3	11	14	13	18	31	
VOC AGR													22	23	22	23	45	
TOWN RESIDENTS																		
MIDDLEBURY	1	394	309	0	0	321	212	289	271	149	7	409	371	678	1171.00	3736.03%		
SOUTHURBY																2237.00		3408.00
REGION 15 TOTAL		395	309	0	0	321	501	416	420	418	416	1049						
NON-RESIDENTS/TUITION																		
TUITION IN SP ED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TUITION IN REG ED	0	0	0	0	0	0	18	0	0	0	0	0	0	0	0	0	0	
TOTAL STUDENTS	395	395	309	309	321	519	518	416	420	418	413	1049						
IN-BUILD TOTAL	395	395	309	309	319	518	518	413	418	413	413	975						

## **Projected Revenue 2025-26**

