



POMPERAUG
Regional School District 15

Serving the Communities of Middlebury and Southbury, Connecticut

**BOARD OF EDUCATION
ADOPTED BUDGET
2026-27**

Referendum Approved
May 6, 2026



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

MISSION/ VISION

“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.”

Theories of Action

- If we foster schools that are welcoming and inclusive to all students, then students will feel valued, and 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 2026-27
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 2026-27

Object Summary

Regional School District 15

OBJECT SUMMARY

FY 2026-27

Adopted Budget

		FY 2024-25	FY 2025-26	FY 2026-27	Dollar	Percent	Category	% Increase Over FY 2026-27 Total Budget
CATEGORY		ACTUAL	ADOPTED	Adopted	Difference	Distribution	% INCREASE	
Salaries		\$48,662,649.04	\$51,677,053.12	\$53,657,929.00	1,980,875.88	54.35%	3.83%	2.11%
Employee Benefits		\$16,305,525.49	\$17,706,455.00	\$19,633,180.00	1,926,725.00	19.88%	10.88%	2.05%
Instructional		\$5,343,155.39	\$4,421,299.54	\$4,526,836.99	105,537.45	4.58%	2.39%	0.11%
Transportation		\$6,204,239.49	\$6,582,556.00	\$7,064,824.00	482,268.00	7.16%	7.33%	0.51%
Non Instructional		\$1,110,693.12	\$1,097,488.00	\$1,143,869.00	46,381.00	1.16%	4.23%	0.05%
Facilities		\$6,121,547.99	\$4,513,909.34	\$4,508,088.00	(5,821.34)	4.57%	-0.13%	-0.01%
Tuition		\$5,128,470.70	\$6,192,925.40	\$6,518,655.00	325,729.60	6.60%	5.26%	0.35%
Debt		\$1,291,872.00	\$1,681,872.00	\$1,681,872.00	0.00	1.70%	0.00%	0.00%
Total Gross		\$90,168,153.22	\$93,873,558.40	\$98,735,253.99	4,861,695.59	100.00%	5.18%	5.18%
Revenue		\$ 3,001,646	\$ 3,096,034	\$ 3,096,034	\$ -			
Total Budget		\$ 87,166,507	\$ 90,777,524	\$ 95,639,220	\$ 4,861,696			5.36%
Projected Towns								
Middlebury		\$ 29,516,061.00	\$ 31,191,430.00	\$ 31,682,404.41	490,974.41	33.1270%	1.574%	
Southbury		\$ 57,650,446.00	\$ 59,586,094.00	\$ 63,956,815.59	4,370,721.59	66.8730%	7.335%	
		\$ 87,166,507.00	\$ 90,777,524.00	\$ 95,639,220.00	4,861,696.00			

Object Category Report FY 2026-27

Sub		FY 2024-25		FY 2025-26		FY 2026-27	
Group	Obj	Description	Approved	Approved	Adopted	Adopted	
1	111	Certified Personnel	\$36,079,392	\$37,442,789		\$38,560,562	
1	112	Classified Personnel	\$10,986,279	\$11,647,758		\$12,489,525	
1	119	Tutors/Summer Curriculum	\$407,912	\$369,960		\$424,212	
1	120	Extra Pay/Duty	\$744,118	\$776,293		\$801,877	
1	121	Certified Substitutes/Interns	\$854,853	\$886,353		\$886,353	
1	122	Non Certified Substitutes	\$317,000	\$317,000		\$317,000	
1	130	Overtime	\$139,650	\$139,650		\$146,150	
1	324	Intern Non Payroll	\$32,250	\$49,561,454	\$32,250	\$32,250	\$53,657,929 Total Salaries
2	210	Life Insurance	\$115,423	\$116,734	\$51,612,053	\$116,734	
2	211	Disability	\$60,756	\$45,756		\$38,754	
2	220	Social Security	\$821,861	\$849,695		\$910,214	
2	221	S.S. Medicare 1.45%	\$707,578	\$725,975		\$739,768	
2	230	Pension	\$1,060,000	\$1,100,000		\$1,100,000	
2	231	Severance	\$325,000	\$325,000		\$351,000	
2	260	Unemployment Compensation	\$27,500	\$27,500		\$20,000	
2	270	Workers Compensation	\$485,951	\$449,950		\$449,950	
2	280	Medical Insurance Benefits	\$10,869,510	\$12,282,546		\$14,078,516	
2	281	HSA Contribution	\$884,400	\$884,400		\$884,400	
2	284	Teamster Medical	\$898,899	\$16,256,878	\$898,899	\$943,844	\$19,633,180 Total Employee Benefits
3	319	Sped Contingency	\$290,000	\$190,000		\$190,000	
3	323	Pupil Services Non Payroll	\$940,750	\$935,450		\$793,450	
3	330	Employee Training Services	\$249,225	\$269,485		\$252,085	
3	430	Repairs & Maintenance	\$243,535	\$275,920		\$278,990	
3	432	Technology Repairs & Maintenan	\$33,800	\$35,300		\$38,296	
3	500	Other Purchase Services	\$340,463	\$381,705		\$315,175	
3	519	Student Trans Services (Non Rein	\$185,564	\$191,017		\$195,068	
3	520	Student Liability Insurance	\$36,541	\$38,368		\$35,368	
3	530	Postage - Mailings	\$17,200	\$17,200		\$16,700	
3	531	Technology Communication	\$149,525	\$155,992		\$170,600	
3	550	Printing & Binding	\$14,600	\$14,300		\$14,750	
3	580	Travel	\$12,825	\$18,675		\$19,525	
3	600	Instructional Supplies	\$488,137	\$530,928		\$526,961	
3	602	Assessment Testing	\$94,000	\$89,500		\$90,900	
3	610	Supplies Non Instructional	\$240,811	\$235,883		\$276,650	
3	640	Textbooks	\$94,045	\$75,615		\$84,396	
3	641	Library/Media	\$62,724	\$72,628		\$104,046	
3	642	Periodicals/Subscriptions	\$5,789	\$7,094		\$11,152	
3	650	Technology Supplies	\$38,638	\$42,963		\$43,368	

Object Category Report FY 2026-27

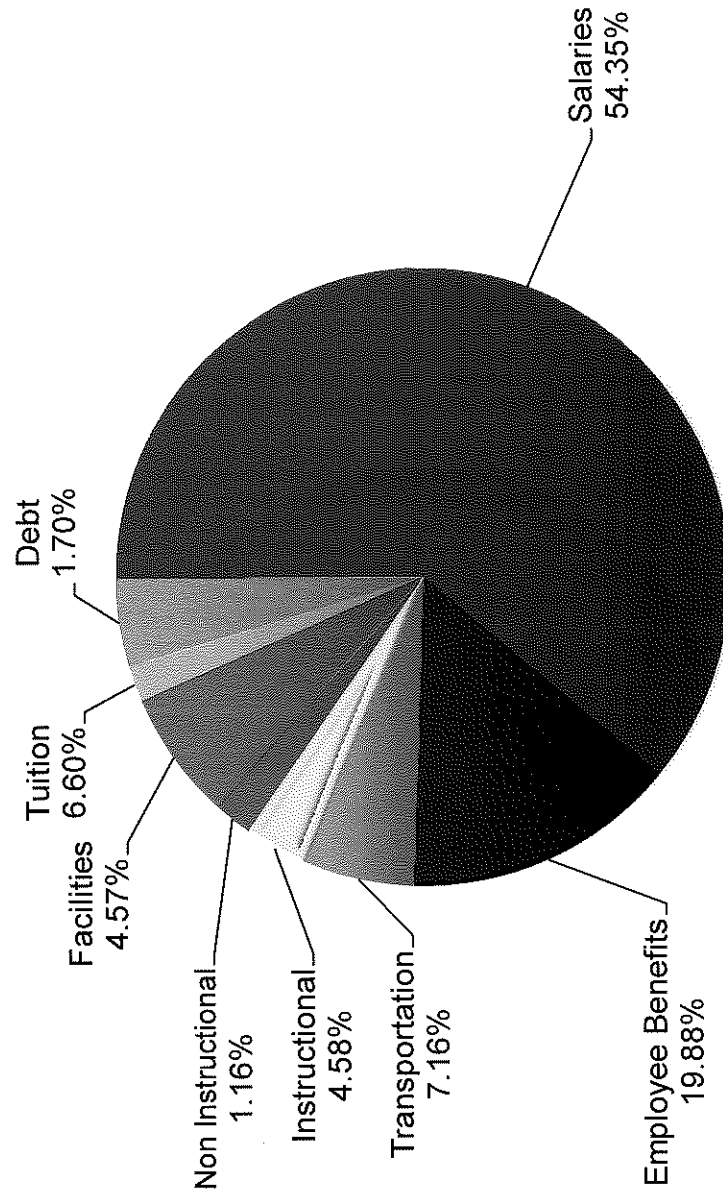
Sub Group	Obj	Description	FY 2024-25		FY 2025-26		FY 2026-27	
			Approved		Approved		Adopted	
3	730	Property	\$472,825		\$329,090		\$400,671	
3	734	Technology Property	\$166,019		\$166,069		\$168,519	
3	735	Technology Software	\$302,844		\$351,316		\$438,946	
3	810	Dues & Fees	\$51,369	\$4,531,229	\$61,801	\$4,486,300	\$61,221	\$4,526,837 Total Instructional
4	331	Pupil Transportation Regular	\$3,664,263		\$3,816,173		\$4,067,537	
4	331	Pupil Transportation Special Ed	\$2,476,798		\$2,481,483		\$2,732,387	
4	412	Gasoline - Busses	\$318,445	\$6,459,506	\$284,900	\$6,582,556	\$264,900	\$7,064,824 Total Transportation
5	320	Prof Education Services	\$43,000		\$43,000		\$43,000	
5	340	Audit	\$87,500		\$87,500		\$87,500	
5	341	Legal Special Ed	\$100,000		\$100,000		\$95,000	
5	342	Legal Regular Ed	\$60,000		\$60,000		\$55,000	
5	351	Data Processing Code Services	\$96,357		\$114,357		\$114,357	
5	421	Inventory	\$11,000		\$0		\$0	
5	430	Repairs & Maintenance	\$0		\$0		\$0	
5	440	Leases	\$480,532		\$482,892		\$539,273	
5	500	Other Purchased Services	\$53,000		\$53,000		\$53,000	
5	530	Postage - Mailings	\$19,500		\$8,000		\$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	\$53,340		\$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	\$61,000	\$1,099,628	\$61,000	\$1,097,488	\$61,000	\$1,143,869 Total Non Instructional
6	410	Water	\$59,220		\$59,220		\$59,220	
6	411	Sewer Assessments	\$90,930		\$90,930		\$90,930	
6	420	Refuse Services	\$104,786		\$115,815		\$127,391	
6	422	Snow Plowing & Grass Services	\$310,126		\$319,429		\$351,417	
6	430	Repairs & Maintenance Service	\$607,500		\$607,500		\$607,500	
6	436	CGS Capital Carryover	\$1		\$1		\$1	
6	450	Capital Improvements	\$475,000		\$575,000		\$575,000	
6	500	Other Purchase Services	\$188,953		\$188,953		\$188,953	
6	520	Property Insurance	\$433,580		\$462,820		\$488,735	
6	532	Telephone/Internet	\$104,735		\$109,346		\$109,346	
6	580	Custodial Travel	\$10,000		\$10,000		\$10,000	
6	615	Custodial Supplies	\$156,500		\$170,150		\$170,150	
6	616	Maintenance Supplies	\$126,500		\$126,500		\$126,500	

Object Category Report FY 2026-27

Sub			FY 2024-25	FY 2025-26	FY 2026-27
Group	Obj	Description	Approved	Approved	Adopted
6	621	Natural Gas	\$492,800	\$492,800	\$438,750
6	622	Electricity	\$1,121,419	\$1,121,419	\$1,101,419
6	623	Propane Gas	\$6,250	\$6,250	\$5,000
6	624	Fuel Oil #2	\$58,550	\$57,776	\$57,776
6	730	Property	\$0	\$4,346,850	\$4,513,909
7	560	Tuition Public	\$2,291,454	\$1,899,605	\$1,597,262
7	561	Tuition Vo-Ag	\$146,144	\$146,144	\$170,160
7	562	Tuition Magnet	\$38,640	\$32,640	\$32,640
7	564	Tuition Private	\$3,754,498	\$4,114,536	\$4,718,593
7	569	Tuition Other	\$0	\$6,230,736	\$0
8	830	Debt Services	\$1,681,872	\$1,681,872	\$1,681,872
Total Gross			\$90,168,153	\$93,873,558	\$98,735,254
Revenue			3,001,646	3,096,034	\$3,096,034
Total Budget			87,166,507	90,777,524	\$95,639,220
					5.18%
					0.00%
					5.36%

Object Summary

2026-27



Fiscal Year 2026-27
Budget by Object Summary

Pomperaug Regional School District 15

2026-27 Adopted Budget - Object Summary Report

Fiscal Year: 2025-2026

From Date: 7/1/2025 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 2026-27 Adopted Budget

Account	Description	FY 2024-25 Adopted Budget	FY 2024-25 Actuals	FY 2025-26 Adopted Budget	FY 2026-27 Adopted Budget	Dollar Variance	Percentage Difference
01.1.000.000.111.0000.0000	Certified Staff	\$36,079,392	\$35,415,573	\$37,442,789	\$38,560,562	\$1,117,773	2.99
01.1.000.000.112.0000.0000	Non Certified Staff	\$10,986,279	\$10,602,614	\$11,712,758	\$12,489,525	\$776,767	6.63
01.1.000.000.119.0000.0000	Tutors	\$407,912	\$286,814	\$369,960	\$424,212	\$54,252	14.66
01.1.000.000.120.0000.0000	Extra Pay/Duty	\$744,118	\$725,498	\$776,293	\$801,877	\$25,584	3.30
01.1.000.000.121.0000.0000	Certified Substitutes	\$854,853	\$986,599	\$886,353	\$886,353	\$0	0.00
01.1.000.000.122.0000.0000	Non Certified Substitutes	\$317,000	\$399,606	\$317,000	\$317,000	\$0	0.00
01.1.000.000.130.0000.0000	Overtime	\$139,650	\$183,646	\$139,650	\$146,150	\$6,500	4.65
01.1.000.000.210.0000.0000	Life Insurance	\$115,423	\$109,895	\$116,734	\$116,734	\$0	0.00
01.1.000.000.211.0000.0000	Disability Insurance	\$60,756	\$27,981	\$45,756	\$38,754	(\$7,002)	(15.30)
01.1.000.000.220.0000.0000	Social Security	\$821,861	\$840,619	\$849,695	\$910,214	\$60,519	7.12
01.1.000.000.221.0000.0000	Medicare Tax	\$707,578	\$680,548	\$725,975	\$739,768	\$13,793	1.90
01.1.000.000.230.0000.0000	Pension	\$1,060,000	\$1,103,530	\$1,100,000	\$1,100,000	\$0	0.00
01.1.000.000.231.0000.0000	Severance	\$325,000	\$471,859	\$325,000	\$351,000	\$26,000	8.00
01.1.000.000.260.0000.0000	Unemployment	\$27,500	\$1,994	\$27,500	\$20,000	(\$7,500)	(27.27)
01.1.000.000.270.0000.0000	Workers Compensation	\$485,951	\$418,069	\$449,950	\$449,950	\$0	0.00
01.1.000.000.280.0000.0000	Health Insurance	\$10,869,510	\$10,856,695	\$12,282,546	\$14,078,516	\$1,795,970	14.62
01.1.000.000.282.0000.0000	Health Saving Contribution	\$884,400	\$896,259	\$884,400	\$884,400	\$0	0.00
01.1.000.000.284.0000.0000	Teamster Medical	\$898,899	\$898,077	\$898,899	\$943,844	\$44,945	5.00
01.1.000.000.319.0000.0000	Sped Contingency	\$290,000	\$0	\$190,000	\$190,000	\$0	0.00
01.1.000.000.320.0000.0000	Prof Education Services	\$43,000	\$40,221	\$43,000	\$43,000	\$0	0.00

Pomperaug Regional School District 15

2026-27 Adopted Budget - Object Summary Report

Fiscal Year: 2025-2026

☐ Print accounts with zero balance

☒ Round to whole dollars

☐ Exclude inactive accounts with zero balance

☐ Account on new page

From Date: 7/1/2025 To Date: 6/30/2026

Definition: FY 2026-27 Adopted Budget

Account	Description	FY 2024-25 Adopted Budget	FY 2024-25 Actuals	FY 2025-26 Adopted Budget	FY 2026-27 Adopted Budget	Dollar Variance	Percentage Difference
01.1.000.000.323.0000.0000	Pupil Services Non Payroll	\$940,750	\$1,117,047	\$935,450	\$793,450	(\$142,000)	(15.18)
01.1.000.000.324.0000.0000	Intern Non Payroll	\$32,250	\$62,300	\$32,250	\$32,250	\$0	0.00
01.1.000.000.330.0000.0000	Empee Training Svcs	\$249,225	\$231,176	\$269,485	\$252,085	(\$17,400)	(6.46)
01.1.000.000.340.0000.0000	Non Education Prof Svcs	\$87,500	\$85,474	\$87,500	\$87,500	\$0	0.00
01.1.000.000.341.0000.0000	Legal Services Reg Ed	\$100,000	\$81,659	\$100,000	\$95,000	(\$5,000)	(5.00)
01.1.000.000.342.0000.0000	Legal Services Sped	\$60,000	\$40,000	\$60,000	\$55,000	(\$5,000)	(8.33)
01.1.000.000.351.0000.0000	Data Processing Code Svcs	\$96,357	\$136,236	\$114,357	\$114,357	\$0	0.00
01.1.000.000.410.0000.0000	Water	\$59,220	\$53,360	\$59,220	\$59,220	\$0	0.00
01.1.000.000.411.0000.0000	Sewer Services	\$90,930	\$62,840	\$90,930	\$90,930	\$0	0.00
01.1.000.000.420.0000.0000	Refuse Services	\$104,786	\$131,880	\$115,815	\$127,391	\$11,576	10.00
01.1.000.000.421.0000.0000	Inventory Services	\$11,000	\$0	\$0	\$0	\$0	0.00
01.1.000.000.422.0000.0000	Snow/Grass Services	\$310,126	\$334,890	\$319,429	\$351,417	\$31,988	10.01
01.1.000.000.430.0000.0000	Repairs & Maintenance	\$851,035	\$1,507,270	\$883,420	\$886,490	\$3,070	0.35
01.1.000.000.432.0000.0000	Technology Rprs & Maint	\$33,800	\$38,467	\$35,300	\$38,296	\$2,996	8.49
01.1.000.000.436.0000.0000	Capital/Educational Reserve	\$1	\$0	\$1	\$1	\$0	0.00
01.1.000.000.440.0000.0000	Rentals/Leases	\$480,532	\$428,385	\$482,892	\$539,273	\$56,381	11.68
01.1.000.000.450.0000.0000	Capital Improvements	\$475,000	\$1,293,334	\$575,000	\$575,000	\$0	0.00
01.1.000.000.500.0000.0000	Purchase Services	\$582,416	\$1,549,614	\$558,656	\$557,128	(\$1,530)	(0.27)
01.1.000.000.510.0000.0000	Student Trans Services	\$6,141,061	\$5,937,775	\$6,297,656	\$6,798,924	\$502,268	7.98
01.1.000.000.519.0000.0000	Student Trans Services (Non Reimb)	\$185,564	\$147,950	\$191,017	\$195,068	\$4,051	2.12

Pomperaug Regional School District 15

2026-27 Adopted Budget - Object Summary Report

Fiscal Year: 2025-2026

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From Date: 7/1/2025 To Date: 6/30/2026

Definition: FY 2026-27 Adopted Budget

Account	Description	FY 2024-25 Adopted Budget	FY 2024-25 Actuals	FY 2025-26 Adopted Budget	FY 2026-27 Adopted Budget	Dollar Variance	Percentage Difference
01.1.000.000.520.0000.0000	Property Insurance	\$470,121	\$511,015	\$501,188	\$524,103	\$22,915	4.57
01.1.000.000.530.0000.0000	Postage	\$36,700	\$9,310	\$25,200	\$24,700	(\$500)	(1.98)
01.1.000.000.531.0000.0000	Internet/Communication Services	\$149,525	\$146,521	\$155,992	\$170,600	\$14,608	9.36
01.1.000.000.532.0000.0000	Telephone Services	\$104,735	\$148,173	\$109,346	\$109,346	\$0	0.00
01.1.000.000.533.0000.0000	Referendum	\$8,000	\$6,775	\$8,000	\$8,000	\$0	0.00
01.1.000.000.550.0000.0000	Printing & Binding	\$24,100	\$12,948	\$23,800	\$24,250	\$450	1.89
01.1.000.000.560.0000.0000	Tuition	\$2,291,454	\$1,795,616	\$1,899,605	\$1,597,262	(\$302,343)	(15.92)
01.1.000.000.561.0000.0000	Tuition Vo-Ag Districts	\$146,144	\$170,161	\$146,144	\$170,160	\$24,016	16.43
01.1.000.000.562.0000.0000	Tuition Magnet	\$38,640	\$30,095	\$32,640	\$32,640	\$0	0.00
01.1.000.000.564.0000.0000	Tuition Private	\$3,754,498	\$3,134,199	\$4,114,536	\$4,718,593	\$604,057	14.68
01.1.000.000.569.0000.0000	Tuition Other	\$0	(\$1,600)	\$0	\$0	\$0	0.00
01.1.000.000.570.0000.0000	Food Services Mgmt	\$0	\$41,243	\$0	\$0	\$0	0.00
01.1.000.000.580.0000.0000	Travel	\$75,665	\$104,072	\$82,015	\$82,865	\$850	1.04
01.1.000.000.600.0000.0000	Supplies Educational	\$488,637	\$478,173	\$530,928	\$526,961	(\$3,967)	(0.75)
01.1.000.000.602.0000.0000	Assessment Testing	\$94,000	\$84,616	\$89,500	\$90,900	\$1,400	1.56
01.1.000.000.610.0000.0000	Supplies Non Educational	\$257,710	\$248,116	\$252,782	\$293,549	\$40,767	16.13
01.1.000.000.612.0000.0000	Diesel Fuel & Gas	\$318,445	\$266,464	\$284,900	\$264,900	(\$20,000)	(7.02)
01.1.000.000.615.0000.0000	Custodial Supplies	\$156,500	\$200,523	\$170,150	\$170,150	\$0	0.00
01.1.000.000.616.0000.0000	Maintenance Supplies	\$126,500	\$132,810	\$126,500	\$126,500	\$0	0.00
01.1.000.000.621.0000.0000	Natural Gas	\$492,800	\$341,467	\$492,800	\$438,750	(\$54,050)	(10.97)

Pomperaug Regional School District 15

2026-27 Adopted Budget - Object Summary Report

Fiscal Year: 2025-2026

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☐ Exclude inactive accounts with zero balance

From Date: 7/1/2025 To Date: 6/30/2026

Definition: FY 2026-27 Adopted Budget

Account	Description	FY 2024-25 Adopted Budget	FY 2024-25 Actuals	FY 2025-26 Adopted Budget	FY 2026-27 Adopted Budget	Dollar Variance	Percentage Difference
01.1.000.000.622.0000.0000	Electricity	\$1,121,419	\$1,074,442	\$1,121,419	\$1,101,419	(\$20,000)	(1.78)
01.1.000.000.623.0000.0000	Propane Gas	\$6,250	\$2,247	\$6,250	\$5,000	(\$1,250)	(20.00)
01.1.000.000.624.0000.0000	Fuel Oil	\$58,550	\$98,975	\$57,776	\$57,776	\$0	0.00
01.1.000.000.640.0000.0000	Textbooks	\$94,045	\$84,901	\$75,615	\$84,396	\$8,780	11.61
01.1.000.000.641.0000.0000	Library Books	\$62,724	\$77,642	\$72,628	\$104,046	\$31,418	43.26
01.1.000.000.642.0000.0000	Periodicals/Subscriptions	\$5,789	\$11,742	\$7,094	\$11,152	\$4,058	57.20
01.1.000.000.650.0000.0000	Technology Supplies	\$38,638	\$33,499	\$42,963	\$43,368	\$405	0.94
01.1.000.000.730.0000.0000	Property	\$472,825	\$658,347	\$329,090	\$400,671	\$71,581	21.75
01.1.000.000.734.0000.0000	Technology Related Hardware	\$166,019	\$411,634	\$166,069	\$166,519	\$2,450	1.48
01.1.000.000.735.0000.0000	Technology Software	\$302,844	\$277,702	\$351,316	\$436,946	\$87,630	24.94
01.1.000.000.810.0000.0000	Dues & Fees	\$112,369	\$78,704	\$122,801	\$122,221	(\$580)	(0.47)
01.1.000.000.830.0000.0000	Debt Services	\$1,681,872	\$1,291,872	\$1,681,872	\$1,681,872	\$0	0.00
Grand Total:		\$90,168,153	\$90,168,153	\$93,873,558	\$96,735,254	\$4,861,696	5.18

End of Report

Fiscal Year 2026-27

ADM

MEMO

TO: Board of Education

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

RE: Allocation of 2026-2027 Regional School District 15 Budget, by Town, based on the 10/1/2025 Enrollment

DATE: October 7, 2025

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

Town	ADM	Percentage	Allocation to Towns
Middlebury	1,124	33.1270%	TBD
Southbury	2,269	66.8730%	TBD
	3,393	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

REGION
15

Monthly Student Enrollment

October 1, 2025

GRADE LEVELS	PES		MES		GES		LMS		MMS		RMS		PHS		NON-RES	TOTAL MIDD	TOTAL SOUTH	TOTAL RSD15
	Mdbby	Stby	Mdbby	Stby	Mdbby	Stby	Mdbby	Stby	Mdbby	Stby	Mdbby	Stby	Mdbby	Stby				
K	0	55	45			51	25	48								70	154	224
1	0	52	48			47	24	38								72	137	209
2	0	60	45			56	40	41								85	157	242
3	1	73	42			59	25	41								68	173	241
4	0	62	60			57	44	61								104	180	284
5	0	64	50			55	31	37								81	156	237
6									101	37	0	137				101	174	275
7									92	51	4	140				96	191	287
8									90	42	3	142				93	184	277
9													75	177		75	177	252
10													68	161		68	161	229
11													80	174		80	174	254
12													87	155		87	155	242
TOTAL	1	366	290	0	0	325	189	268	283	130	7	419	310	667		1080	2173	3253
SPEC EDUCATION																		
IN-DISTRICT (100%)	0	1	0	0	0	2	8	38	0	0	0	0	0	2		9	43	52
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	1	0	0	0	2	8	38	0	0	0	0	2	5		2	5	7
OUT-DISTRICT	0	0	0	0	0	0	0	0	2	0	0	5	12	12		11	48	59
OTHER EXCP	0	0	0	0	0	0	0	0	0	0	0	0	0	0		14	17	31
OUT DIST TOTAL	0	0	0	0	0	0	0	0	2	0	0	5	12	12		14	17	31
VOC AGR																19	31	50
TOWN RESIDENTS			290				198		285		7		343					
MIDDLEBURY	1	367	0			327		304		130		424		716		1124.00	33,270.00%	66,870.00%
SOUTHBURY																	2269.00	
REGION 15 TOTAL		368	290			327		502		415		431		1059				3393.00
NON-RESIDENTS/TUITION																		
TUITION IN SPED		0	0			0		0		0		0		0				
TUITION IN REG ED		0	0			0		22		0		0		0				
TOTAL STUDENTS		368	290			327		524		415		431		1059				3414.00
IN-BUILD TOTAL		367	290			325		524		413		426		984				3329.00

Projected Revenue 2026-27

<u>REVENUE BUDGET</u>	<u>Shift to Gross Budgeting</u>						<u>10/1/2025 ADM</u>
	<u>2021-22 ADOPTED</u>	<u>2022-23 ADOPTED</u>	<u>2023-24 ADOPTED</u>	<u>2024-25 ADOPTED</u>	<u>2025-26 ADOPTED</u>	<u>2026-27 ADOPTED</u>	<u>DELTA</u>
TOWN OF MIDDLEBURY	\$25,002,444	\$26,234,267	\$28,509,280	\$29,516,061	\$31,191,430	\$31,682,404	\$490,974
TOWN OF SOUTHBURY	<u>\$49,792,022</u>	<u>\$51,509,793</u>	<u>\$53,858,679</u>	<u>\$57,650,446</u>	<u>\$59,586,094</u>	<u>\$63,956,816</u>	<u>\$4,370,722</u>
TOTAL FROM TOWNS	\$74,794,466	\$77,744,060	\$82,367,959	\$87,166,507	\$90,777,524	\$95,639,220	\$4,861,696
INVESTMENT INCOME	\$0	\$0	\$0	\$75,000	\$280,000	\$320,000	
TUITION - SPECIAL ED	\$0	\$0	\$0	\$0	\$0	\$0	
TUITION - REGULAR ED	\$0	\$0	\$0	\$0	\$0	\$0	
TUITION- PRE K	\$170,000	\$170,000	\$170,000	\$170,000	\$150,000	\$150,000	
PAY FOR PLAY SPORTS	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	
PAY FOR PLAY MS MUSIC	\$15,250	\$15,250	\$15,250	\$15,250	\$15,250	\$15,250	
PHS PARKING	\$40,000	\$31,600	\$31,600	\$31,600	\$31,600	\$31,600	
FACILITY RENTALS		\$10,000	\$10,000	\$10,000	\$20,000	\$20,000	
ERATE	\$0	\$0	\$0	\$0	\$0	\$0	
MISCELLANEOUS INCOME	\$0	\$0	\$0	\$0	\$0	\$0	
INCOME FROM SURPLUS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
TOTAL LOCAL SOURCES	\$405,250	\$406,850	\$406,850	\$481,850	\$676,850	\$716,850	
MAGNET TRANS GRANT	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000	
EXCESS COST GRANT	\$1,551,724	\$2,026,724	\$2,937,407	\$2,190,111	\$2,086,535	\$2,046,535	
AGENCY PLACED GRANT	\$132,480	\$132,480	\$158,719	\$301,785	\$304,749	\$304,749	
ADULT ED GRANT	<u>\$900</u>	<u>\$900</u>	<u>\$900</u>	<u>\$900</u>	<u>\$900</u>	<u>\$900</u>	
TOTAL STATE SOURCES	\$1,712,104	\$2,187,104	\$3,124,026	\$2,519,796	\$2,419,184	\$2,379,184	
Total Revenue from Local &	\$2,117,354	\$2,593,954	\$3,530,876	\$3,001,646	\$3,096,034	\$3,096,034	
TOTAL REVENUES	<u>\$74,794,466</u>	<u>\$80,338,014</u>	<u>\$85,898,835</u>	<u>\$90,168,153</u>	<u>\$93,873,558</u>	<u>\$98,735,254</u>	

33.1270%
66.8730%