

MEMO: Susan Nash-Ditzel, Superintendent of Schools
FROM: Christine Clark, Manager of Business Affairs
RE: First Quarter Financial Report (FY 2025-2026)
DATE: October 2, 2025

Attached is the financial report for September, marking the close of the first quarter of fiscal year 2025–2026. As of this report, expenditures and encumbrances total \$12,084,345, representing 25.21% of the approved \$47,938,817 budget.

2025-2026 EXPENDITURE PROJECTIONS:

SALARIES (Object Codes 5111-5131):

As of 9/30/25, the overall salary budget for the fiscal year is \$29,457,820, with projected expenditures totaling \$29,423,360. This results in an estimated budget surplus of \$34,459.

Salary allocations have been adjusted to reflect vacancies and new hires relative to the original budget. Account lines have been realigned between budget objects to accommodate these changes. Staff vacancies during the first quarter of FY 2025–2026 have contributed to the salary surplus. This surplus also includes unspent staffing funds from the 2025 Summer 2025 School program, where actual staffing costs came in below budget. Several certified teaching positions remain vacant and are anticipated to be filled by contractors from educational agencies. These changes will require budget transfers with the associated costs for these contractors recorded under the Professional/Technical Services (5330) line item.

BENEFITS (Object Codes 5200-5260):

As of 9/30/25, the overall benefits budget for the fiscal year is \$7,016,985, with projected expenditures totaling \$6,932,189. This results in an estimated budget surplus of \$84,796.

Projections for Health/Dental Insurance (5210), Health Savings Account (HSA) contributions (5212), Health Reimbursement Account (HRA) contributions (5218), and life insurance premiums (5213) are based on current employee participation and are subject to change as staffing levels and coverage selections evolve throughout the year. The renewal premium for Workers' Compensation (5260) came in \$26,316 below the budgeted amount. Additionally, projected FICA and Medicare contributions are aligned with the current salary projections.

OTHER (Object Codes 5322-5900):

As of 9/30/25, projected expenditures for all other accounts are expected to be fully utilized. At this time, a more in-depth analysis is not being conducted due to limited year-to-date activity. As the year progresses, further review and adjustments will be made as necessary.

2024-2025 STATUS: As of 9/30/25, there are 30 outstanding purchase orders from fiscal year 2024–2025 totaling \$238,369. The auditors began their initial onsite audit planning in August and are expected to return after January to continue their work. Efforts remain ongoing to reconcile total expenditures with the Town Finance Office. Once reconciliations are complete, a preliminary final balance will be calculated, and the nonlapsing fund balance will be updated accordingly.

UNEXPENDED EDUCATION FUNDS ACCOUNT (Nonlapsing Fund): The operation of the nonlapsing fund remains unresolved. While it was initially expected that payments would continue to be processed through the Town Finance Office, we were informed in July that the Town would no longer manage the fund following consultation with the Town attorney and Council Chair. Instead, a separate account will be opened for the Board; however, that account has not yet been established by the Town.

QUARTERLY REPORTS ON EXPENDITURES AND REVENUES: Pursuant to Section 290 of Public Act 19-117, the first quarterly report for 2025-2026 expenditures and revenues has been prepared for submission to the Town.

BUDGET TRANSFERS: Budget transfers made in July, August, and September 2025 are attached.

SUBSTANTIAL DONATIONS: In accordance with BOE policy, the following substantial donations were received and reported to the Business Office June through September 2025:

Beagary Trust	\$33,000.	Softball Dugouts	Beagary Trust- KHS Athletics
Golden Greek	\$ 700.	Banner	KHS Athletics
Apex Chiropractic	\$ 700.	Banner	KHS Athletics
Slater Tool	\$ 700.	Banner	KHS Athletics

If you have any questions or would like to discuss this report, please let me know.

2025-2026 BUDGET TRANSFERS

Transfers processed during the period 7/1/25 to 9/30/25

Transfers previously approved by the Board of Education:

To transfer funds from Professional/Technical Services to salaries for Systems Administrator position per 6/25/25 BOE Meeting.			
FROM	100-150-00-22300-5330	IT Professional/Technical Services	10,765.00
TO	100-150-00-22300-5131	IT Computer Maintenance Salaries	10,000.00
TO	100-150-00-22300-5220	IT FICA	620.00
TO	100-150-00-22300-5225	IT Medicare	145.00

Transfers made for housekeeping purposes:

Please note that we are in the process of recoding all Budget items for the KTA Program.

To transfer funds for supplies to KTA Program accounts.			
FROM	100-140-10-12770-5612	Sp. Ed. Instructional Supplies - KHS	575.00
TO	100-140-11-12700-5612	KTA Instructional Supplies	575.00
To transfer funds for Edgenuity curriculum KTA Program accounts.			
FROM	100-140-00-12000-5530	Sp. Ed. Communications	13,102.47
TO	100-140-11-12690-5530	KTA Communications	13,102.47
To transfer clinical services to new KTA Program accounts.			
FROM	100-140-11-21000-5330	Professional/Technical Services	379,000.00
TO	100-140-11-12690-5330	KTA Professional/Technical Services	379,000.00
To transfer funds for additional Edgenuity curriculum to KTA Program Accounts.			
FROM	100-140-00-12000-5530	Sp. Ed. Communications	792.00
TO	100-140-11-12690-5530	KTA Communications	792.00

Transfers approved by the Superintendent:

To transfer O/M Repairs/Maintenance Services funds to O/M Communications to cover an increase in software renewal costs.			
FROM	100-170-70-26000-5430	O/M Repairs/Maintenance Services	157.75
TO	100-170-70-26000-5530	O/M Communications	157.75
To transfer funds for installation of security cameras at Westfield 2 nd Floor from IT Dept. to O/M Dept.			
FROM	100-150-00-22300-5330	IT Professional/Technical Services	9,738.00
TO	100-170-11-26600-5430	O/M Repairs & Maintenance Services	9,738.00

To transfer funds for installation and repair of video security cameras at KHS.			
FROM	100-150-00-22300-5330	IT Professional/Technical Services	25,000.00
TO	100-170-10-26000-5430	O/M Repairs/Maintenance Services	25,000.00
To transfer KCS funds to purchase instructional art supplies.			
FROM	100-130-30-10000-5530	KCS Communications	563.00
TO	100-130-30-10020-5612	KCS Instructional Supplies	563.00
To transfer funds from the Superintendent's Salary to Annuity contribution per 25-26 Contract.			
FROM	100-160-60-23000-5111	Central Administration	5,214.38
TO	100-160-60-23000-5232	Annuity Contributions	5,214.38
To transfer funds for in-house Webmaster services.			
FROM	100-150-00-22300-5330	IT Professional/Technical Services	5,000.00
TO	100-160-60-25600-5120	CO Non-Certified Salaries	5,000.00
To transfer funds for license subscriptions for Final Forms, Arbiter Pay, and Hudl.			
FROM	100-111-80-27000-5324	KHS Athletics Field Trips	5,204.00
TO	100-110-10-13700-5530	KHS Communications	5,204.00
To transfer KMS funds for an increase in ASCD dues.			
FROM	100-125-25-24000-5580	KMS Travel	50.00
TO	100-125-25-10000-5810	KMS Dues and Fees	50.00
To transfer funds to purchase books for staff professional development.			
FROM	100-155-20-22100-5322	II Instructional Improvement – KIS	1,432.88
TO	100-155-20-22100-5642	II Library Books/Periodicals	1,432.88
To transfer funds for shipping cost for supplies.			
FROM	100-125-25-10150-5612	KMS Instructional Supplies – SS	135.33
TO	100-125-25-10080-5612	KMS Instructional Supplies – PE	135.33
To transfer funds for parts for ice machine.			
FROM	100-110-10-13700-5430	HS Repairs/Maintenance Services	1,039.88
TO	100-110-10-13700-5612	HS Instructional Supplies	1,039.88
To transfer funds for Eastconn consultation services for Goodyear.			
FROM	100-110-10-10120-5113	KHS Teachers' Salaries	16.00
FROM	100-130-30-10000-5113	KCS Teachers' Salaries	6,859.00
TO	100-155-35-22100-5330	II Professional/Technical Services	6,875.00
To transfer funds for Eastconn consultation services for KMS.			
FROM	100-110-10-10120-5113	KHS Teachers' Salaries	5,275.00
FROM	100-155-25-22100-5322	II Instructional Improvement - KMS	1,600.00
TO	100-155-00-22100-5330	II Professional/Technical Services	6,875.00

To transfer funds for Eastconn consultation services for KHS.			
FROM	100-110-10-10120-5113	KHS Teachers' Salaries	6,575.00
FROM	100-155-10-22100-5322	II Instructional Improvement - KHS	2,800.00
TO	100-155-00-22100-5330	II Professional/Technical Services	9,375.00
To transfer funds for Eastconn consultation services for KIS.			
FROM	100-110-10-10120-5113	KHS Teachers' Salaries	9,375.00
TO	100-155-00-22100-5330	II Professional/Technical Services	9,375.00
To transfer funds for Eastconn consultation services for KCS.			
FROM	100-110-10-10120-5113	KHS Teachers' Salaries	6,875.00
TO	100-155-00-22100-5330	II Professional/Technical Services	6,875.00
To transfer funds to purchase teacher manuals for intervention.			
FROM	100-125-25-10000-5810	KMS Dues and Fees	36.00
FROM	100-125-25-10110-5612	KMS Instructional Supplies Math	48.97
FROM	100-125-25-10120-5612	KMS Instructional Supplies Music	10.77
FROM	100-125-25-10130-5530	KMS Communications Science	12.50
FROM	100-125-25-10140-5642	KMS Library Books/Periodicals Reading	19.00
FROM	100-125-25-10150-5612	KMS Instructional Supplies SS	272.76
TO	100-125-25-10000-5642	KMS Library Books/Periodicals	400.00
To transfer funds due to an increase in cost of Gizmos.			
FROM	100-120-20-10130-5530	KIS Communications Science	20.00
TO	100-120-20-10130-5612	KIS Instructional Supplies Science	20.00
To transfer funds to purchase Brainpop in lieu of classroom furniture.			
FROM	100-120-20-10120-5612	KIS Instructional Supplies Music	3,270.00
TO	100-120-20-10000-5530	KIS Communications Instructional	3,270.00
To transfer funds to purchase Grade 5 Studies Weekly subscription.			
FROM	100-120-20-10140-5612	KIS Instructional Supplies Reading	609.84
TO	100-120-20-10150-5530	KIS Communications SS	609.84
To transfer funds to purchase Flocabulary subscription.			
FROM	100-120-20-10000-5612	KIS Instructional Supplies	2,666.92
FROM	100-120-20-10120-5612	KIS Instructional Supplies Music	657.00
FROM	100-120-20-10140-5612	KIS Instructional Supplies Reading	294.16
TO	100-120-20-10050-5530	KIS Communications LA	3,618.08
To transfer funds for a CT Social Studies Conference registration.			
FROM	100-155-00-22100-5113	II Teachers' Salaries	100.00
TO	100-155-10-22100-5322	II Instructional Improvement KHS	100.00

Killingly Public Schools System Object

Report # 147194

Statement Code: System Obj

Account Number / Description	Adopted Budget	Transfers	Revised Budget	Encumbrances	Requisitions	Expenditures	Amount Percent Expended
	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2025 - 9/30/2025		7/1/2025 - 9/30/2025	7/1/2025 - 9/30/2025
5111 Central Administration	\$392,570.62	\$(5,214.38)	\$387,356.24	\$0.00	\$0.00	\$86,463.57	\$300,892.67 22.32%
5112 School Administration	\$2,065,857.36	\$0.00	\$2,065,857.36	\$0.00	\$0.00	\$454,789.06	\$1,611,068.30 22.01%
5113 Teachers' Salaries	\$16,845,623.91	\$(35,075.00)	\$16,810,548.91	\$0.00	\$0.00	\$1,453,880.85	\$15,356,668.06 8.65%
5114 Finance/HR/Computer	\$529,031.67	\$0.00	\$529,031.67	\$0.00	\$0.00	\$112,452.84	\$416,578.83 21.26%
5115 Tutoring	\$25,500.00	\$0.00	\$25,500.00	\$0.00	\$0.00	\$1,455.00	\$24,045.00 5.71%
5119 Co-Curricular Stipends	\$332,719.02	\$0.00	\$332,719.02	\$0.00	\$0.00	\$4,810.00	\$327,909.02 1.45%
5120 Non-Certified Salaries	\$580,791.82	\$5,000.00	\$585,791.82	\$0.00	\$0.00	\$78,681.95	\$507,109.87 13.43%
5121 Secretarial/Clerical	\$1,357,481.12	\$0.00	\$1,357,481.12	\$0.00	\$0.00	\$275,960.29	\$1,081,520.83 20.33%
5122 Para-Educators	\$2,317,794.45	\$0.00	\$2,317,794.45	\$0.00	\$0.00	\$214,354.52	\$2,103,439.93 9.25%
5123 Medical/Health	\$580,255.54	\$0.00	\$580,255.54	\$0.00	\$0.00	\$45,171.58	\$535,083.96 7.78%
5124 Operations & Maintenance	\$1,914,278.79	\$0.00	\$1,914,278.79	\$0.00	\$0.00	\$429,631.06	\$1,484,647.73 22.44%
5125 Transportation	\$1,444,042.73	\$0.00	\$1,444,042.73	\$0.00	\$0.00	\$197,647.34	\$1,246,395.39 13.69%
5126 Substitutes	\$568,076.00	\$0.00	\$568,076.00	\$0.00	\$0.00	\$44,084.61	\$523,991.39 7.76%
5127 Student Services	\$39,350.00	\$0.00	\$39,350.00	\$0.00	\$0.00	\$25,518.37	\$13,831.63 64.85%
5128 Temporary	\$80,300.00	\$0.00	\$80,300.00	\$0.00	\$0.00	\$17,336.59	\$62,963.41 21.59%
5130 Overtime	\$219,250.00	\$0.00	\$219,250.00	\$0.00	\$0.00	\$28,884.02	\$190,365.98 13.17%
5131 Computer Maintenance	\$190,186.00	\$10,000.00	\$200,186.00	\$0.00	\$0.00	\$76,206.08	\$123,979.92 38.07%

Killingly Public Schools System Object

Report # 147194

Account Number / Description	Adopted Budget		Transfers		Revised Budget		Encumbrances		Requisitions		Expenditures		Amount Percent Expended Remaining	
	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026
5200 Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	---
5210 Health/Dental Insurance	\$4,850,554.08	\$0.00	\$0.00	\$4,850,554.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,174,905.38	\$3,675,648.70	\$0.00	\$0.00	24.22%
5212 HSA Contributions	\$483,366.67	\$0.00	\$0.00	\$483,366.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$217,987.50	\$265,379.17	\$0.00	\$0.00	45.10%
5213 Life Insurance	\$31,618.60	\$0.00	\$0.00	\$31,618.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,254.27	\$24,364.33	\$0.00	\$0.00	22.94%
5214 Benefits- Early Retirees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	---
5215 Post-Employment Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	---
5217 Disability Insurance	\$5,422.96	\$0.00	\$0.00	\$5,422.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,211.99	\$4,210.97	\$0.00	\$0.00	22.35%
5218 HRA Funding	\$3,375.00	\$0.00	\$0.00	\$3,375.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$604.31	\$2,770.69	\$0.00	\$0.00	17.91%
5220 FICA	\$525,132.58	\$620.00	\$620.00	\$525,752.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$79,118.20	\$446,634.38	\$0.00	\$0.00	15.05%
5225 Medicare	\$426,659.09	\$145.00	\$145.00	\$426,804.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48,773.91	\$378,030.18	\$0.00	\$0.00	11.43%
5230 ERIP Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	---
5231 Pension	\$199,176.00	\$0.00	\$0.00	\$199,176.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$199,176.00	\$0.00	\$0.00	0.00%
5232 Annuity Contributions	\$7,000.00	\$5,214.38	\$5,214.38	\$12,214.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,857.16	\$9,357.22	\$0.00	\$0.00	23.39%
5250 Unemployment Compensation	\$103,700.52	\$0.00	\$0.00	\$103,700.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$103,700.52	\$0.00	\$0.00	0.00%
5260 Workers' Compensation	\$375,000.00	\$0.00	\$0.00	\$375,000.00	\$174,343.65	\$0.00	\$0.00	\$0.00	\$0.00	\$174,339.75	\$26,316.60	\$0.00	\$0.00	92.98%
5322 Instructional Improvement	\$28,035.00	\$(5,732.88)	\$(5,732.88)	\$22,302.12	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,454.00	\$16,748.12	\$0.00	\$0.00	24.90%
5323 Pupil Services	\$127,140.00	\$0.00	\$0.00	\$127,140.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56,532.09	\$70,607.91	\$0.00	\$0.00	44.46%

Killingly Public Schools System Object

Account Number / Description	Adopted Budget	Transfers	Revised Budget	Encumbrances	Requisitions	Expenditures	Amount	Percent
	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2025 - 9/30/2025	7/1/2025 - 9/30/2025	7/1/2025 - 9/30/2025	Remaining	Expended
5324 Field Trips	\$149,225.00	\$(5,204.00)	\$144,021.00	\$1,178.75	\$2,132.00	\$3.25	\$142,839.00	0.82%
5326 Testing	\$31,575.00	\$0.00	\$31,575.00	\$822.54	\$0.00	\$195.00	\$30,557.46	3.22%
5330 Professional/Technical Services	\$1,506,890.00	\$(11,128.00)	\$1,495,762.00	\$679,013.25	\$8,571.50	\$300,544.65	\$516,204.10	65.49%
5410 Utilities	\$1,413,024.57	\$0.00	\$1,413,024.57	\$45,574.62	\$0.00	\$183,179.18	\$1,184,270.77	16.19%
5420 Contracted Maintenance Services	\$1,172,239.29	\$0.00	\$1,172,239.29	\$318,248.05	\$0.00	\$690,016.58	\$163,974.66	86.01%
5430 Repairs & Maintenance Services	\$395,505.00	\$33,540.37	\$429,045.37	\$77,428.68	\$0.00	\$66,036.16	\$285,580.53	33.44%
5432 Technology-Related Repairs/Maintenance	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.00%
5440 Rentals	\$25,450.00	\$0.00	\$25,450.00	\$1,254.59	\$0.00	\$465.39	\$23,730.02	6.76%
5510 Pupil Transportation	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	0.00%
5520 Insurance	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00%
5529 Other Insurance & Judgments	\$38,000.00	\$0.00	\$38,000.00	\$0.00	\$0.00	\$0.00	\$38,000.00	0.00%
5530 Communications	\$787,847.57	\$12,304.17	\$800,151.74	\$52,017.41	\$19,832.05	\$407,004.32	\$341,130.01	57.37%
5531 Postage	\$26,000.00	\$0.00	\$26,000.00	\$0.00	\$0.00	\$0.00	\$26,000.00	0.00%
5532 Telephone	\$85,000.00	\$0.00	\$85,000.00	\$0.00	\$0.00	\$18,284.47	\$66,715.53	21.51%
5540 Advertising	\$10,455.00	\$0.00	\$10,455.00	\$0.00	\$0.00	\$4,058.72	\$6,396.28	38.82%
5550 Printing & Binding	\$23,282.96	\$0.00	\$23,282.96	\$4,354.00	\$0.00	\$80.00	\$18,848.96	19.04%
5560 Tuition	\$193,814.00	\$0.00	\$193,814.00	\$0.00	\$0.00	\$11,008.00	\$182,806.00	5.68%

Killingly Public Schools System Object

Report # 147194

Account Number / Description	Adopted Budget 7/1/2025 - 6/30/2026	Transfers 7/1/2025 - 6/30/2026	Revised Budget 7/1/2025 - 6/30/2026	Encumbrances 7/1/2025 - 9/30/2025	Requisitions	Expenditures 7/1/2025 - 9/30/2025	Amount Percent Expended Remaining 7/1/2025 - 9/30/2025
5561 Local Placement Tuition	\$3,171,520.33	\$0.00	\$3,171,520.33	\$2,877,735.27	\$271,026.00	\$444,907.52	\$(151,122.46) 104.77%
5562 Agency Placement Tuition	\$87,600.00	\$0.00	\$87,600.00	\$0.00	\$109,220.40	\$214.50	\$87,385.50 0.24%
5580 Travel	\$71,941.00	\$(50.00)	\$71,891.00	\$0.00	\$0.00	\$6,444.09	\$65,446.91 8.96%
5590 Other Purchased Services	\$519,776.00	\$0.00	\$519,776.00	\$0.00	\$0.00	\$0.00	\$519,776.00 0.00%
5611 Instructional Supplies- Warehouse	\$53,000.00	\$0.00	\$53,000.00	\$0.00	\$0.00	\$0.00	\$53,000.00 0.00%
5612 Instructional Supplies	\$304,773.70	\$(6,247.54)	\$298,526.16	\$46,336.85	\$5,889.73	\$67,857.79	\$184,331.52 38.25%
5613 Custodial & Maintenance Supplies	\$174,385.50	\$0.00	\$174,385.50	\$9,314.63	\$603.14	\$20,632.02	\$144,438.85 17.17%
5620 Heat Energy	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00 0.00%
5626 Motor Fuels & Oils	\$279,296.00	\$0.00	\$279,296.00	\$0.00	\$0.00	\$17,947.25	\$261,348.75 6.43%
5627 Transportation Supplies	\$127,500.00	\$0.00	\$127,500.00	\$1,334.79	\$114.78	\$69,449.54	\$56,715.67 55.52%
5641 Textbooks	\$3,256.00	\$0.00	\$3,256.00	\$1,856.00	\$0.00	\$201.00	\$1,199.00 63.18%
5642 Library Books/Periodicals	\$37,326.05	\$1,813.88	\$39,139.93	\$6,743.48	\$0.00	\$1,733.88	\$30,662.57 21.66%
5691 Office Supplies	\$28,068.33	\$0.00	\$28,068.33	\$190.25	\$497.49	\$3,661.41	\$24,216.67 13.72%
5692 Health Supplies	\$18,000.00	\$0.00	\$18,000.00	\$11,977.19	\$0.00	\$0.00	\$6,022.81 66.54%
5695 Computer Software & Supplies	\$46,088.30	\$0.00	\$46,088.30	\$6,192.56	\$0.00	\$11,560.05	\$28,335.69 38.52%
5730 Non-Instructional Equipment	\$73,092.00	\$0.00	\$73,092.00	\$1,200.00	\$0.00	\$9,913.10	\$61,978.90 15.20%
5731 Instructional Equipment	\$60,028.37	\$0.00	\$60,028.37	\$2,957.22	\$399.00	\$14,561.20	\$42,509.95 29.18%

Killingly Public Schools System Object

Report # 147194

Account Number / Description	Adopted Budget	Transfers	Revised Budget	Encumbrances	Requisitions	Expenditures	Amount Percent Expended Remaining		
	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2025 - 9/30/2025	7/1/2025 - 6/30/2026	7/1/2025 - 9/30/2025	7/1/2025 - 9/30/2025	7/1/2025 - 9/30/2025	
5732 Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	---
5734 Computer Hardware	\$38,000.00	\$0.00	\$38,000.00	\$0.00	\$0.00	\$8,672.28	\$29,327.72		22.82%
5810 Dues & Fees	\$119,292.00	\$14.00	\$119,306.00	\$666.00	\$192.00	\$51,464.93	\$67,175.07		43.70%
5890 Other Objects	\$176,475.50	\$0.00	\$176,475.50	\$14,157.26	\$3,144.11	\$22,884.94	\$139,433.30		20.99%
5900 Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		---
GRAND TOTAL	\$47,938,817.00	\$0.00	\$47,938,817.00	\$4,334,997.04	\$421,622.20	\$7,749,347.51	\$35,854,472.45		25.21%

KILLINGLY PUBLIC SCHOOLS

Current and Projected Revenues 2025-2026 As of September 30, 2025

TOWN BUDGET BOOK	TOWN BUDGET CODE	TOWN 2025-2026 BUDGET	REVENUES RECEIVED AS OF 9/30/25	PROJECTED REVENUES TO 6/30/26 as of 9/30/25	2025-2026 BUDGET TO PROJECTION
OTHER REVENUES					
School Capital Contribution	40410	117,469	-	123,442	5,973
TOTAL		117,469	-	123,442	5,973
SCHOOL REVENUES					
Education Cost Sharing (ECS)	40216	15,245,633	-	15,245,633	-
School Transportation	40217	-	-	-	-
Agriculture Science and Tech Ed Operating Cost Grant	40219	816,400	288,748	1,154,990	338,590
Tuition:					
Regular	40411	949,798	-	1,189,968	240,170
Special Ed-Voluntary (Other Districts)	40412	250,000	-	250,000	-
Vocational-Agriculture	40413	462,969	-	439,227	(23,742)
F-1 Student	40417	-	-	-	-
Non-Public School-Health	40220	24,710	-	24,655	(55)
Non-Public School-Transportation	40221	-	-	-	-
TOTAL SCHOOL REVENUES ONLY		17,749,510	288,748	18,304,473	554,963
TOTAL ALL REVENUES		17,866,979	288,748	18,427,915	560,936

Information provided per Section 290 of Public Act 19-117 (effective 7/1/19)

KILLINGLY PUBLIC SCHOOLS
Current and Projected Expenditures by Object Code 2025-2026
As of September 30, 2025

Account Number / Description	Revised Budget	Expenditures &	Amount Remaining	Estimated	Projected
	7/1/2025 - 6/30/2026	Encumbrances	7/1/2025 - 9/30/2025	Expenditures	Balance
			7/1/2025 - 9/30/2025	to 6/30/26	6/30/2026
5111 Central Administration	\$387,356.24	\$86,463.57	\$300,892.67	\$293,379.25	\$7,513.42
5112 School Administration	\$2,065,857.36	\$454,789.06	\$1,611,068.30	\$1,631,645.74	(\$20,577.44)
5113 Teachers' Salaries	\$16,810,548.91	\$1,453,880.85	\$15,356,668.06	\$15,245,028.09	\$111,639.97
5114 Finance/HR/Computer	\$529,031.67	\$112,452.84	\$416,578.83	\$381,325.29	\$35,253.54
5115 Tutoring	\$25,500.00	\$1,455.00	\$24,045.00	\$24,045.00	\$0.00
5119 Co-Curricular Stipends	\$332,719.02	\$4,810.00	\$327,909.02	\$327,909.02	\$0.00
5120 Non-Certified Salaries	\$585,791.82	\$78,681.95	\$507,109.87	\$557,378.72	(\$50,268.85)
5121 Secretarial/Clerical	\$1,357,481.12	\$275,960.29	\$1,081,520.83	\$1,085,563.52	(\$4,042.69)
5122 Para-Professionals	\$2,317,794.45	\$214,354.52	\$2,103,439.93	\$2,075,697.82	\$27,742.11
5123 Medical/Health	\$580,255.54	\$45,171.58	\$535,083.96	\$532,917.88	\$2,166.08
5124 Operations & Maintenance	\$1,914,278.79	\$429,631.06	\$1,484,647.73	\$1,470,264.79	\$14,382.94
5125 Transportation	\$1,444,042.73	\$197,647.34	\$1,246,395.39	\$1,246,395.39	\$0.00
5126 Substitutes	\$568,076.00	\$44,084.61	\$523,991.39	\$523,991.39	\$0.00
5127 Student Services	\$39,350.00	\$25,518.37	\$13,831.63	\$16,031.88	(\$2,200.25)
5128 Temporary	\$80,300.00	\$17,336.59	\$62,963.41	\$62,963.41	\$0.00
5130 Overtime	\$219,250.00	\$28,884.02	\$190,365.98	\$179,806.17	\$10,559.81
5131 Computer Maintenance	\$200,186.00	\$76,206.08	\$123,979.92	\$221,689.38	(\$97,709.46)
5200 Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5210 Health/Dental Insurance	\$4,850,554.08	\$1,174,905.38	\$3,675,648.70	\$3,638,045.95	\$37,602.75
5212 HSA Contributions	\$483,366.67	\$217,987.50	\$265,379.17	\$244,806.25	\$20,572.92
5213 Life Insurance	\$31,618.60	\$7,254.27	\$24,364.33	\$22,480.81	\$1,883.52
5214 Benefits- Early Retirees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5215 Post-Employment Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5217 Disability Insurance	\$5,422.96	\$1,211.99	\$4,210.97	\$4,030.85	\$180.12
5218 HRA Funding	\$3,375.00	\$604.31	\$2,770.69	\$6,886.15	(\$4,115.46)
5220 FICA	\$525,752.58	\$79,118.20	\$446,634.38	\$446,634.38	\$0.00
5225 Medicare	\$426,804.09	\$48,773.91	\$378,030.18	\$375,169.22	\$2,860.96
5230 ERIP Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5231 Pension	\$199,176.00	\$0.00	\$199,176.00	\$199,176.00	\$0.00
5232 Annuity Contributions	\$12,214.38	\$2,857.16	\$9,357.22	\$9,862.97	(\$505.75)
5250 Unemployment Compensation	\$103,700.52	\$0.00	\$103,700.52	\$103,700.52	\$0.00
5260 Workers' Compensation	\$375,000.00	\$348,683.40	\$26,316.60	\$0.00	\$26,316.60

KILLINGLY PUBLIC SCHOOLS

Current and Projected Expenditures by Object Code 2025-2026 As of September 30, 2025

Account Number / Description	Revised Budget 7/1/2025 - 6/30/2026	Expenditures & Encumbrances 7/1/2025 - 9/30/2025	Amount Remaining 7/1/2025 - 9/30/2025	Estimated Expenditures to 6/30/26	Projected Balance 6/30/2026
5322 Instructional Improvement	\$22,302.12	\$5,554.00	\$16,748.12	\$16,748.12	\$0.00
5323 Pupil Services	\$127,140.00	\$56,532.09	\$70,607.91	\$70,607.91	\$0.00
5324 Field Trips	\$144,021.00	\$1,182.00	\$142,839.00	\$142,839.00	\$0.00
5326 Testing	\$31,575.00	\$1,017.54	\$30,557.46	\$30,557.46	\$0.00
5330 Professional/Technical Services	\$1,495,762.00	\$979,557.90	\$516,204.10	\$516,204.10	\$0.00
5410 Utilities	\$1,413,024.57	\$228,753.80	\$1,184,270.77	\$1,184,270.77	\$0.00
5420 Contracted Maintenance Services	\$1,172,239.29	\$1,008,264.63	\$163,974.66	\$163,974.66	\$0.00
5430 Repairs & Maintenance Services	\$429,045.37	\$143,464.84	\$285,580.53	\$285,580.53	\$0.00
5432 Technology-Related Repairs/Maintenance	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00
5440 Rentals	\$25,450.00	\$1,719.98	\$23,730.02	\$23,730.02	\$0.00
5510 Pupil Transportation	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00	\$0.00
5520 Insurance	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00
5529 Other Insurance & Judgments	\$38,000.00	\$0.00	\$38,000.00	\$38,000.00	\$0.00
5530 Communications	\$800,151.74	\$459,021.73	\$341,130.01	\$341,130.01	\$0.00
5531 Postage	\$26,000.00	\$0.00	\$26,000.00	\$26,000.00	\$0.00
5532 Telephone	\$85,000.00	\$18,284.47	\$66,715.53	\$66,715.53	\$0.00
5540 Advertising	\$10,455.00	\$4,058.72	\$6,396.28	\$6,396.28	\$0.00
5550 Printing & Binding	\$23,282.96	\$4,434.00	\$18,848.96	\$18,848.96	\$0.00
5560 Tuition	\$193,814.00	\$11,008.00	\$182,806.00	\$182,806.00	\$0.00
5561 Local Placement Tuition	\$3,171,520.33	\$3,322,642.79	(\$151,122.46)	(\$151,122.46)	\$0.00
5562 Agency Placement Tuition	\$87,600.00	\$214.50	\$87,385.50	\$87,385.50	\$0.00
5580 Travel	\$71,891.00	\$6,444.09	\$65,446.91	\$65,446.91	\$0.00
5590 Other Purchased Services	\$519,776.00	\$0.00	\$519,776.00	\$519,776.00	\$0.00
5611 Instructional Supplies- Warehouse	\$53,000.00	\$0.00	\$53,000.00	\$53,000.00	\$0.00
5612 Instructional Supplies	\$298,526.16	\$114,194.64	\$184,331.52	\$184,331.52	\$0.00
5613 Custodial & Maintenance Supplies	\$174,385.50	\$29,946.65	\$144,438.85	\$144,438.85	\$0.00
5620 Heat Energy	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00
5626 Motor Fuels & Oils	\$279,296.00	\$17,947.25	\$261,348.75	\$261,348.75	\$0.00
5627 Transportation Supplies	\$127,500.00	\$70,784.33	\$56,715.67	\$56,715.67	\$0.00
5641 Textbooks	\$3,256.00	\$2,057.00	\$1,199.00	\$1,199.00	\$0.00
5642 Library Books/Periodicals	\$39,139.93	\$8,477.36	\$30,662.57	\$30,662.57	\$0.00
5691 Office Supplies	\$28,068.33	\$3,851.66	\$24,216.67	\$24,216.67	\$0.00
5692 Health Supplies	\$18,000.00	\$11,977.19	\$6,022.81	\$6,022.81	\$0.00
5695 Computer Software & Supplies	\$46,088.30	\$17,752.61	\$28,335.69	\$28,335.69	\$0.00

KILLINGLY PUBLIC SCHOOLS
Current and Projected Expenditures by Object Code 2025-2026
As of September 30, 2025

Account Number / Description	Revised Budget 7/1/2025 - 6/30/2026	Expenditures & Encumbrances 7/1/2025 - 9/30/2025	Amount Remaining 7/1/2025 - 9/30/2025	Estimated Expenditures to 6/30/26	Projected Balance 6/30/2026
5730 Non-Instructional Equipment	\$73,092.00	\$11,113.10	\$61,978.90	\$61,978.90	\$0.00
5731 Instructional Equipment	\$60,028.37	\$17,518.42	\$42,509.95	\$42,509.95	\$0.00
5732 Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5734 Computer Hardware	\$38,000.00	\$8,672.28	\$29,327.72	\$29,327.72	\$0.00
5810 Dues & Fees	\$119,306.00	\$52,130.93	\$67,175.07	\$67,175.07	\$0.00
5890 Other Objects	\$176,475.50	\$37,042.20	\$139,433.30	\$139,433.30	\$0.00
5900 Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100 General Fund TOTAL	\$47,938,817.00	\$12,084,344.55	\$35,854,472.45	\$35,735,217.61	\$119,254.84

Information provided per Section 290 of Public Act 19-117 (effective 7/1/19)