

MEMO: Susan Nash-Ditzel, Superintendent of Schools
FROM: Christine Clark, Manager of Business Affairs
RE: Third Quarter Financial Report (FY 2025-2026)
DATE: April 7, 2026

Attached is the System Object report for March 2026, marking the close of the third quarter of fiscal year 2025–2026. As of this reporting period, expenditures and encumbrances total \$35,252,274, representing 73.54% of the approved \$47,938,817 budget.

Also included are the third quarter reports reflecting current and projected expenditures and revenues for the fiscal year.

BUDGET STATUS: As of March 31, 2026, the District is projecting an overall deficit of (\$651,617) for FY 2025-2026. This represents a significant improvement from the second quarter projected deficit of (\$1,537,036). The primary driver of the projected shortfall continues to be special education outplacement costs, with tuition and transportation currently estimated to exceed budget by (\$1,793,288). Offsetting this pressure are budget savings in other areas, most notably refinements to salary and benefit projections totaling approximately \$484,000 as staffing patterns and expenditures have become clearer over time. Additionally, the budget freeze implemented in February has reduced discretionary spending and enhanced the reliability of year-end projections. These measures have helped to partially mitigate the impact of outplacement costs.

While many variables remain—including staffing changes, student needs, and reimbursement levels—the overall financial outlook has stabilized as the District enters the final quarter. Based on current projections, the District may consider accessing the nonlapsing fund established from prior-year unexpended education appropriations. If needed, this would represent the first use of the fund for this purpose since its establishment in 2016. The estimated available balance of approximately \$1.67 million would be sufficient to cover the projected deficit, should the Board choose to authorize its use.

2025-2026 EXPENDITURE PROJECTIONS:

SALARIES (Object Codes 5111-5131):

As of March 31, 2026, the total salary budget is \$29,270,126, with projected expenditures of \$29,051,472, resulting in an estimated surplus of \$218,654.

Since the second quarter, salary projections have been updated to reflect staffing changes, including vacancies, new hires, and reallocations between budget objects. Vacancies have contributed to favorable variances in several accounts, including Teacher Salaries (5113), Medical/Health (5123), and Operations & Maintenance (5124).

Substitute costs (5126) continue to be the most variable component. Based on year-to-date spending, this account is projected to exceed budget by approximately (\$231,924), with an estimated range of (\$210,000) to (\$250,000) by year-end. These costs remain closely tied to activity within Teacher Salaries (5113), as absences, leaves, and vacancies directly impact substitute usage.

Transportation salaries (5125), while historically variable, are currently projected to end the year with a surplus of approximately \$107,000.

The projection also reflects savings from the 2025 Summer School program, where actual staffing costs came in below budget.

A detailed review of Teachers' Salaries (5113) indicates a preliminary surplus of approximately \$226,000 as of March 31. This estimate may continue to adjust based on vacancies, unpaid FMLA leaves, and other staffing changes through year-end.

BENEFITS (Object Codes 5200-5260):

As of March 31, 2026, the benefits budget totals \$7,018,768, with projected expenditures of \$6,836,084, resulting in an estimated surplus of \$182,684.

Health and insurance-related accounts—including Health/Dental (5210), Health Savings Account (HSA) contributions (5212), Health Reimbursement Account (HRA) contributions (5218), and life insurance (5213)- are projected based on current enrollment and are not expected to materially change. The Workers' Compensation (5260) renewal premium came in \$26,316 below budget. After a transfer of \$12,219 to support other accounts, \$14,097 remains available. The required pension contribution to the Town's defined benefit pension plan totaled \$171,684, resulting in a surplus of \$27,492. FICA and Medicare contribution projections remain aligned with current salary estimates.

OTHER (Object Codes 5322-5900):

As of March 31, 2026, all other accounts are projected to result in a net deficit of (\$1,536,193). Detailed projections are included in the accompanying report; key drivers are summarized below.

Tuition (5560)- Projected tuition for EASTCONN’s Quinebaug Middle College, Arts at the Capitol Theater (ACT), and Windham’s CH Barrows STEM totals \$285,352. Increased enrollment following several years of decline has resulted in a projected deficit of (\$91,538). These costs include base tuition and additional charges for special education services. No significant changes in enrollment or services are anticipated for the remainder of the year.

Local and Agency Placement Tuition (5561) and (5562)- As of March 31, balances for local and agency outplacements are (\$2,044,021) and (\$202,147) respectively. Total projected expenditures for known placements are \$6,387,015. For excess cost reimbursement calculations, agency placements use a per pupil expenditure of \$23,452 and local placements use 4.5 times or \$105,533. Reimbursement assumptions include a conservative 70% rate, based on a 30% cap (with the preliminary CSDE estimate at 27.28%). The State’s tiered reimbursement model, implemented in 2022-2023, continues to affect funding levels. Despite being designed to support less wealthy towns, Killingly’s 2023-2024 reimbursement rate was 71.42%, one of the lowest in recent years. For 2024-2025, an additional \$40 million in statewide special education funding resulted in a reimbursement rate of 75.74%, significantly above the January 2025 preliminary estimate of 64.19%. After applying estimated excess cost reimbursement of \$1,334,608, the net projected deficit for outplacements is (\$1,793,288). It is important to note all variables—including placements, services and reimbursement rates—remain subject to change through year-end.

Line-Item Budget Impact Summary

As of March 31, 2026	Budget Impact without Excess Cost Reimbursement	Budget Impact with Excess Cost Reimbursement
Budgeted Local Placement Costs (5561)	\$3,171,520	\$3,171,520
Total Projected Local Placement Costs	\$6,005,533	\$6,005,533
Excess Cost Reimbursement-Local Placements	\$0	\$1,142,875
Net Local Placements	(\$2,834,013)	(\$1,691,138)
Budgeted Agency Placement Costs (5562)	\$87,600	\$87,600
Total Projected Agency Placement Costs	\$381,483	\$381,483
Excess Cost Reimbursement- Agency Placements	\$0	\$191,733
Net Agency Placements	(\$293,883)	(\$102,150)
Net Outplacements	(\$3,127,896)	(\$1,793,288)

Other Purchased Services (5590)- The projection includes \$53,038 for the District’s required contribution to Adult Education, reflecting the first year of operating the program internally rather than through a third-party provider. Final costs will depend on program expenditures and grant revenue.

This account also includes the School Resource Officer (SRO) and Armed Security Officer (ASO) costs budgeted at \$467,844. While no expenditures have been recorded as of March 31, reimbursement will be processed by the Town at year-end, estimated at \$381,898. All budgeted positions (one SRO and five ASOs) are currently filled.

Other Objects (5890)- The budget includes \$50,000 for unpaid student meal charges, with \$40,000 incurred as of March 31. Per USDA guidelines, nonprofit school food service accounts (NSFSA) cannot be used to cover “bad debt” from unpaid meal charges. For 2024-2025 the unpaid meal charges paid from the general fund totaled \$56,830. Based on prior year trends, additional general fund support may be required. Collection efforts are ongoing, and supplemental funding sources-including donations for student hardship (currently \$3,300 available)-will continue to be evaluated.

Additional Considerations- An additional factor under review is a potential funding shortfall for two related services positions previously supported by Medicaid reimbursement (a Speech-Language Pathology Assistant (SLPA) and a Registered Behavior Technician (RBT)). Current projections indicate a possible shortfall of approximately \$100,000, although this remains subject to change as additional reimbursement is received. This potential obligation has not been incorporated into the overall projected deficit at this time.

2024-2025 STATUS: As of March 31, 2026, all purchase orders from fiscal year 2024–2025 have been closed. Audit activities for the 2024-2025 fiscal year are also in progress. Upon completion of the audit and final reconciliation between the Board of Education and Town, the amount available for transfer to the nonlapsing fund will be finalized.

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

2026-2027 BUDGET: The Board of Education’s proposed budget of \$51,586,550, representing an increase of 7.61% over the 2025-2026 budget, has been submitted to the Town Manager for consideration by the Town Council.

BUDGET TRANSFERS: Budget transfers processed during March 2026 are included as an attachment for review.

SUBSTANTIAL DONATIONS: In accordance with Board of Education policy, no substantial donations received were reported to the Business Office during March 2026.

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

KILLINGLY PUBLIC SCHOOLS					
Current and Projected Expenditures by Object Code 2025-2026					
As of March 31, 2026					
		Expenditures &		Estimated	Projected
	Revised Budget	Encumbrances	Amount Remaining	Expenditures	Balance
Account Number / Description	7/1/2025 - 6/30/2026	7/1/2025 - 3/31/2026	7/1/2025 - 3/31/2026	to 6/30/26	6/30/2026
5111 Central Administration	\$387,356.24	\$265,239.90	\$122,116.34	\$104,152.08	\$17,964.26
5112 School Administration	\$2,065,857.36	\$1,527,824.78	\$538,032.58	\$558,610.02	(\$20,577.44)
5113 Teachers' Salaries	\$16,622,855.61	\$9,879,668.64	\$6,743,186.97	\$6,516,626.72	\$226,560.25
5114 Finance/HR/Computer	\$441,516.51	\$367,349.49	\$74,167.02	\$138,923.64	(\$64,756.62)
5115 Tutoring	\$25,500.00	\$5,471.75	\$20,028.25	\$5,000.00	\$15,028.25
5119 Co-Curricular Stipends	\$332,719.02	\$192,767.21	\$139,951.81	\$139,951.79	\$0.02
5120 Non-Certified Salaries	\$585,791.82	\$440,377.85	\$145,413.97	\$113,840.04	\$31,573.93
5121 Secretarial/Clerical	\$1,357,481.12	\$970,364.47	\$387,116.65	\$379,639.56	\$7,477.09
5122 Para-Professionals	\$2,317,794.45	\$1,526,593.31	\$791,201.14	\$775,737.83	\$15,463.31
5123 Medical/Health	\$580,255.54	\$316,623.52	\$263,632.02	\$205,913.34	\$57,718.68
5124 Operations & Maintenance	\$1,914,278.79	\$1,332,068.21	\$582,210.58	\$516,537.53	\$65,673.05
5125 Transportation	\$1,444,042.73	\$918,226.79	\$525,815.94	\$419,000.00	\$106,815.94
5126 Substitutes	\$568,076.00	\$526,798.05	\$41,277.95	\$273,201.95	(\$231,924.00)
5127 Student Services	\$39,350.00	\$29,007.76	\$10,342.24	\$5,963.30	\$4,378.94
5128 Temporary	\$80,300.00	\$44,871.77	\$35,428.23	\$25,428.23	\$10,000.00
5130 Overtime	\$219,250.00	\$159,093.16	\$60,156.84	\$73,024.75	(\$12,867.91)
5131 Computer Maintenance	\$287,701.16	\$220,453.03	\$67,248.13	\$77,121.32	(\$9,873.19)
5200 Benefits	\$0.00	\$0.00	\$0.00	0.00	\$0.00
5210 Health/Dental Insurance	\$4,866,315.09	\$3,558,750.26	\$1,307,564.83	1,189,769.25	\$117,795.58
5212 HSA Contributions	\$484,491.67	\$433,177.09	\$51,314.58	937.50	\$50,377.08
5213 Life Insurance	\$31,456.72	\$22,584.83	\$8,871.89	7,723.53	\$1,148.36
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	\$3,890.95	\$1,532.01	1,351.89	\$180.12
5218 HRA Funding	\$3,375.00	\$2,655.25	\$719.75	2,250.00	(\$1,530.25)
5220 FICA	\$525,752.58	\$332,297.67	\$193,454.91	157,489.01	\$35,965.90
5225 Medicare	\$424,082.53	\$255,036.45	\$169,046.08	153,809.49	\$15,236.59
5230 ERIP Contributions	\$0.00	\$0.00	\$0.00	0.00	\$0.00
5231 Pension	\$199,176.00	\$0.00	\$199,176.00	171,684.00	\$27,492.00
5232 Annuity Contributions	\$12,214.38	\$8,223.60	\$3,990.78	3,657.45	\$333.33
5250 Unemployment Compensation	\$103,700.52	\$50,363.00	\$53,337.52	49,661.00	\$3,676.52
5260 Workers' Compensation	\$362,780.52	\$348,683.40	\$14,097.12	0.00	\$14,097.12

KILLINGLY PUBLIC SCHOOLS					
Current and Projected Expenditures by Object Code 2025-2026					
As of March 31, 2026					
		Expenditures &		Estimated	Projected
	Revised Budget	Encumbrances	Amount Remaining	Expenditures	Balance
Account Number / Description	7/1/2025 - 6/30/2026	7/1/2025 - 3/31/2026	7/1/2025 - 3/31/2026	to 6/30/26	6/30/2026
5322 Instructional Improvement	\$23,852.12	\$10,488.26	\$13,363.86	1,000.00	\$12,363.86
5323 Pupil Services	\$117,540.00	\$84,829.69	\$32,710.31	(154.25)	\$32,864.56
5324 Field Trips	\$144,021.00	\$81,556.42	\$62,464.58	22,591.48	\$39,873.10
5326 Testing	\$31,575.00	\$17,691.77	\$13,883.23	1,500.00	\$12,383.23
5330 Professional/Technical Services	\$1,599,873.66	\$1,337,555.71	\$262,317.95	104,373.86	\$157,944.09
5410 Utilities	\$1,413,024.57	\$1,001,821.78	\$411,202.79	466,530.52	(\$55,327.73)
5420 Contracted Maintenance Services	\$1,179,289.29	\$1,074,809.73	\$104,479.56	50,250.00	\$54,229.56
5430 Repairs & Maintenance Services	\$503,263.92	\$388,296.79	\$114,967.13	94,117.22	\$20,849.91
5432 Technology-Related Repairs/Maintenance	\$5,000.00	\$0.00	\$5,000.00	5,000.00	\$0.00
5440 Rentals	\$22,960.00	\$8,564.61	\$14,395.39	9,424.35	\$4,971.04
5510 Pupil Transportation	\$30,000.00	\$5,416.25	\$24,583.75	17,675.00	\$6,908.75
5520 Insurance	\$300.00	\$235.00	\$65.00	0.00	\$65.00
5529 Other Insurance & Judgments	\$38,000.00	\$13,375.00	\$24,625.00	22,000.00	\$2,625.00
5530 Communications	\$798,050.45	\$606,885.07	\$191,165.38	24,208.55	\$166,956.83
5531 Postage	\$26,000.00	\$10,730.61	\$15,269.39	5,500.00	\$9,769.39
5532 Telephone	\$85,000.00	\$73,413.50	\$11,586.50	38,564.88	(\$26,978.38)
5540 Advertising	\$10,455.00	\$5,928.68	\$4,526.32	2,000.00	\$2,526.32
5550 Printing & Binding	\$20,316.96	\$11,292.93	\$9,024.03	4,148.37	\$4,875.66
5560 Tuition	\$193,814.00	\$285,352.00	(\$91,538.00)	0.00	(\$91,538.00)
5561 Local Placement Tuition	\$3,171,520.33	\$5,215,541.40	(\$2,044,021.07)	(352,883.74)	(\$1,691,137.33)
5562 Agency Placement Tuition	\$87,600.00	\$289,746.87	(\$202,146.87)	(99,996.72)	(\$102,150.15)
5580 Travel	\$73,291.00	\$30,766.76	\$42,524.24	22,937.37	\$19,586.87
5590 Other Purchased Services	\$519,776.00	\$0.00	\$519,776.00	435,436.00	\$84,340.00
5611 Instructional Supplies- Warehouse	\$53,000.00	\$0.00	\$53,000.00	22,537.20	\$30,462.80
5612 Instructional Supplies	\$316,145.56	\$230,182.38	\$85,963.18	24,329.38	\$61,633.80
5613 Custodial & Maintenance Supplies	\$174,385.50	\$116,207.42	\$58,178.08	58,178.08	\$0.00
5620 Heat Energy	\$1,500.00	\$998.35	\$501.65	150.00	\$351.65
5626 Motor Fuels & Oils	\$279,296.00	\$129,106.58	\$150,189.42	146,360.00	\$3,829.42
5627 Transportation Supplies	\$127,500.00	\$144,917.55	(\$17,417.55)	45,000.00	(\$62,417.55)
5641 Textbooks	\$3,256.00	\$2,057.44	\$1,198.56	0.00	\$1,198.56
5642 Library Books/Periodicals	\$39,293.23	\$26,530.52	\$12,762.71	500.00	\$12,262.71
5691 Office Supplies	\$27,963.33	\$14,160.98	\$13,802.35	1,500.00	\$12,302.35
5692 Health Supplies	\$18,000.00	\$13,660.25	\$4,339.75	0.00	\$4,339.75
5695 Computer Software & Supplies	\$47,588.30	\$26,007.15	\$21,581.15	0.00	\$21,581.15

KILLINGLY PUBLIC SCHOOLS

Current and Projected Expenditures by Object Code 2025-2026

As of March 31, 2026

	Revised Budget	Expenditures & Encumbrances	Amount Remaining	Estimated Expenditures	Projected Balance
Account Number / Description	7/1/2025 - 6/30/2026	7/1/2025 - 3/31/2026	7/1/2025 - 3/31/2026	to 6/30/26	6/30/2026
5730 Non-Instructional Equipment	\$72,267.00	\$18,075.08	\$54,191.92	0.00	\$54,191.92
5731 Instructional Equipment	\$63,413.91	\$47,159.18	\$16,254.73	6,935.80	\$9,318.93
5732 Vehicles	\$0.00	\$0.00	\$0.00	0.00	\$0.00
5734 Computer Hardware	\$38,000.00	\$35,301.96	\$2,698.04	0.00	\$2,698.04
5810 Dues & Fees	\$116,572.11	\$90,183.89	\$26,388.22	9,819.23	\$16,568.99
5890 Other Objects	\$177,218.44	\$64,964.57	\$112,253.87	81,622.07	\$30,631.80
5900 Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100 General Fund TOTAL	\$47,938,817.00	\$35,252,274.32	\$12,686,542.68	\$13,338,159.87	(\$651,617.19)
<i>Information provided per Section 290 of Public Act 19-117 (effective 7/1/19)</i>					

KILLINGLY PUBLIC SCHOOLS					
Current and Projected Revenues 2025-2026					
As of March 31, 2026					
TOWN BUDGET BOOK	TOWN BUDGET CODE	TOWN 2025-2026 BUDGET	REVENUES RECEIVED AS OF 3/31/26	PROJECTED REVENUES to 6/30/26 as of 3/31/26	2025-2026 BUDGET TO PROJECTION
OTHER REVENUES					
School Capital Contribution	40410	117,469	119,858	121,451	3,982
TOTAL		117,469	119,858	121,451	3,982
SCHOOL REVENUES					
Education Cost Sharing (ECS)	40216	15,245,633	7,622,816	15,245,633	-
School Transportation	40217	-	-	-	-
Agriculture Science and Tech Ed Operating Cost Grant	40219	816,400	866,243	1,154,990	338,590
Tuition:					
Regular	40411	949,798	917,111	1,212,545	262,747
Special Ed-Voluntary (Other Districts)	40412	250,000	-	250,000	-
Vocational-Agriculture	40413	462,969	405,593	435,270	(27,699)
F-1 Student	40417	-	-	-	-
Non-Public School-Health	40220	24,710	23,970	23,970	(740)
Non-Public School-Transportation	40221	-	-	-	-
		-		-	-
TOTAL SCHOOL REVENUES ONLY		17,749,510	9,835,733	18,322,408	572,898
TOTAL ALL REVENUES		17,866,979	9,955,591	18,443,859	576,880

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

2025-2026 BUDGET TRANSFERS

Transfers processed during the period 3/1/26 to 3/31/26

Transfers previously approved by the Board of Education:

N/A			

Transfers made for housekeeping purposes:

Transfers made for reclassification of account coding

N/A			

Transfers approved by the Superintendent:

To transfer Information Technology (IT) department funds for execution of KIS server migration project (net of e-rate discount) to correct account classification

FROM	100-150-00-22300-5330	IT-Professional/Technical Services	5,000.00
FROM	100-150-00-25800-5330	IT-Professional/Technical Services	4,515.00
TO	100-150-20-22300-5430	IT- Repairs & Maintenance Services	9,515.00

To reclassify Goodyear budgeted funds for removal of trees along educational trail

FROM	100-135-35-21000-5330	GY- Professional/Technical Services	400.00
TO	100-135-35-10000-5430	GY- Repairs & Maintenance Services	400.00

To transfer KHS Video Technology department funds for purchase of new wireless Electronic News Gathering (ENG) mic kits

FROM	100-110-10-10101-5810	KHS- Dues and Fees	575.00
TO	100-110-10-10101-5731	KHS- Instructional Equipment	512.00
TO	100-110-10-10101-5612	KHS- Instructional Supplies	63.00

To transfer Agriculture Education department funds for purchase of printed promotional items for recruitment activities

FROM	100-115-15-10160-5530	KHS- Communications	102.00
TO	100-115-15-10160-5550	KHS- Printing and Binding	102.00

Killingly Public Schools

System Object

Report # 153892

Statement Code: System Obj

Account Number / Description	Adopted Budget	Transfers	Revised Budget	Encumbrances	Requisitions	Expenditures	Amount Remaining	Percent Expended
	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2025 - 3/31/2026		7/1/2025 - 3/31/2026	7/1/2025 - 3/31/2026	
5111 Central Administration	\$392,570.62	\$(5,214.38)	\$387,356.24	\$0.00	\$0.00	\$265,239.90	\$122,116.34	68.47%
5112 School Administration	\$2,065,857.36	\$0.00	\$2,065,857.36	\$0.00	\$0.00	\$1,527,824.78	\$538,032.58	73.96%
5113 Teachers' Salaries	\$16,845,623.91	\$(222,768.30)	\$16,622,855.61	\$0.00	\$0.00	\$9,879,668.64	\$6,743,186.97	59.43%
5114 Finance/HR/Computer	\$529,031.67	\$(87,515.16)	\$441,516.51	\$0.00	\$0.00	\$367,349.49	\$74,167.02	83.20%
5115 Tutoring	\$25,500.00	\$0.00	\$25,500.00	\$0.00	\$0.00	\$5,471.75	\$20,028.25	21.46%
5119 Co-Curricular Stipends	\$332,719.02	\$0.00	\$332,719.02	\$0.00	\$0.00	\$192,767.21	\$139,951.81	57.94%
5120 Non-Certified Salaries	\$580,791.82	\$5,000.00	\$585,791.82	\$0.00	\$0.00	\$440,377.85	\$145,413.97	75.18%
5121 Secretarial/Clerical	\$1,357,481.12	\$0.00	\$1,357,481.12	\$0.00	\$0.00	\$970,364.47	\$387,116.65	71.48%
5122 Para-Educators	\$2,317,794.45	\$0.00	\$2,317,794.45	\$0.00	\$0.00	\$1,526,593.31	\$791,201.14	65.86%
5123 Medical/Health	\$580,255.54	\$0.00	\$580,255.54	\$0.00	\$0.00	\$316,623.52	\$263,632.02	54.57%
5124 Operations & Maintenance	\$1,914,278.79	\$0.00	\$1,914,278.79	\$0.00	\$0.00	\$1,332,068.21	\$582,210.58	69.59%
5125 Transportation	\$1,444,042.73	\$0.00	\$1,444,042.73	\$0.00	\$0.00	\$918,226.79	\$525,815.94	63.59%
5126 Substitutes	\$568,076.00	\$0.00	\$568,076.00	\$0.00	\$0.00	\$526,798.05	\$41,277.95	92.73%
5127 Student Services	\$39,350.00	\$0.00	\$39,350.00	\$0.00	\$0.00	\$29,007.76	\$10,342.24	73.72%
5128 Temporary	\$80,300.00	\$0.00	\$80,300.00	\$0.00	\$0.00	\$44,871.77	\$35,428.23	55.88%
5130 Overtime	\$219,250.00	\$0.00	\$219,250.00	\$0.00	\$0.00	\$159,093.16	\$60,156.84	72.56%
5131 Computer Maintenance	\$190,186.00	\$97,515.16	\$287,701.16	\$0.00	\$0.00	\$220,453.03	\$67,248.13	76.63%

Killingly Public Schools System Object

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 - 3/31/2026	Requisitions	Expenditures 7/1/2025 - 3/31/2026	Amount Remaining 7/1/2025 - 3/31/2026	Percent Expended
5200 Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	---
5210 Health/Dental Insurance	\$4,850,554.08	\$15,761.01	\$4,866,315.09	\$0.00	\$0.00	\$3,558,750.26	\$1,307,564.83	73.13%
5212 HSA Contributions	\$483,366.67	\$1,125.00	\$484,491.67	\$0.00	\$0.00	\$433,177.09	\$51,314.58	89.41%
5213 Life Insurance	\$31,618.60	\$(161.88)	\$31,456.72	\$0.00	\$0.00	\$22,584.83	\$8,871.89	71.80%
5214 Benefits- Early Retirees	\$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	---
5217 Disability Insurance	\$5,422.96	\$0.00	\$5,422.96	\$0.00	\$0.00	\$3,890.95	\$1,532.01	71.75%
5218 HRA Funding	\$3,375.00	\$0.00	\$3,375.00	\$0.00	\$0.00	\$2,655.25	\$719.75	78.67%
5220 FICA	\$525,132.58	\$620.00	\$525,752.58	\$0.00	\$0.00	\$332,297.67	\$193,454.91	63.20%
5225 Medicare	\$426,659.09	\$(2,576.56)	\$424,082.53	\$0.00	\$0.00	\$255,036.45	\$169,046.08	60.14%
5230 ERIP Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	---
5231 Pension	\$199,176.00	\$0.00	\$199,176.00	\$0.00	\$0.00	\$0.00	\$199,176.00	0.00%
5232 Annuity Contributions	\$7,000.00	\$5,214.38	\$12,214.38	\$0.00	\$0.00	\$8,223.60	\$3,990.78	67.33%
5250 Unemployment Compensation	\$103,700.52	\$0.00	\$103,700.52	\$0.00	\$0.00	\$50,363.00	\$53,337.52	48.57%
5260 Workers' Compensation	\$375,000.00	\$(12,219.48)	\$362,780.52	\$87,174.75	\$0.00	\$261,508.65	\$14,097.12	96.11%
5322 Instructional Improvement	\$28,035.00	\$(4,182.88)	\$23,852.12	\$154.95	\$0.00	\$10,333.31	\$13,363.86	43.97%
5323 Pupil Services	\$127,140.00	\$(9,600.00)	\$117,540.00	\$0.00	\$0.00	\$84,829.69	\$32,710.31	72.17%

Killingly Public Schools System Object

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 - 3/31/2026	Requisitions	Expenditures 7/1/2025 - 3/31/2026	Amount Remaining 7/1/2025 - 3/31/2026	Percent Expended
5324 Field Trips	\$149,225.00	\$(5,204.00)	\$144,021.00	\$0.00	\$0.00	\$81,556.42	\$62,464.58	56.63%
5326 Testing	\$31,575.00	\$0.00	\$31,575.00	\$10,583.00	\$0.00	\$7,108.77	\$13,883.23	56.03%
5330 Professional/Technical Services	\$1,506,890.00	\$92,983.66	\$1,599,873.66	\$247,697.07	\$0.00	\$1,089,858.64	\$262,317.95	83.60%
5410 Utilities	\$1,413,024.57	\$0.00	\$1,413,024.57	\$0.00	\$0.00	\$1,001,821.78	\$411,202.79	70.90%
5420 Contracted Maintenance Services	\$1,172,239.29	\$7,050.00	\$1,179,289.29	\$128,659.50	\$0.00	\$946,150.23	\$104,479.56	91.14%
5430 Repairs & Maintenance Services	\$395,505.00	\$107,758.92	\$503,263.92	\$147,196.83	\$245.30	\$241,099.96	\$114,967.13	77.16%
5432 Technology-Related Repairs/Maintenance	\$10,000.00	\$(5,000.00)	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00%
5440 Rentals	\$25,450.00	\$(2,490.00)	\$22,960.00	\$3,067.45	\$0.00	\$5,497.16	\$14,395.39	37.30%
5510 Pupil Transportation	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$5,416.25	\$24,583.75	18.05%
5520 Insurance	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00	\$235.00	\$65.00	78.33%
5529 Other Insurance & Judgments	\$38,000.00	\$0.00	\$38,000.00	\$0.00	\$0.00	\$13,375.00	\$24,625.00	35.20%
5530 Communications	\$787,847.57	\$10,202.88	\$798,050.45	\$33,697.48	\$7,454.90	\$573,187.59	\$191,165.38	76.05%
5531 Postage	\$26,000.00	\$0.00	\$26,000.00	\$0.00	\$0.00	\$10,730.61	\$15,269.39	41.27%
5532 Telephone	\$85,000.00	\$0.00	\$85,000.00	\$0.00	\$0.00	\$73,413.50	\$11,586.50	86.37%
5540 Advertising	\$10,455.00	\$0.00	\$10,455.00	\$1,419.96	\$0.00	\$4,508.72	\$4,526.32	56.71%
5550 Printing & Binding	\$23,282.96	\$(2,966.00)	\$20,316.96	\$4,213.23	\$1,948.37	\$7,079.70	\$9,024.03	55.58%
5560 Tuition	\$193,814.00	\$0.00	\$193,814.00	\$0.00	\$0.00	\$285,352.00	\$(91,538.00)	147.23%

Killingly Public Schools System Object

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 - 3/31/2026	Requisitions	Expenditures 7/1/2025 - 3/31/2026	Amount Remaining 7/1/2025 - 3/31/2026	Percent Expended
5561 Local Placement Tuition	\$3,171,520.33	\$0.00	\$3,171,520.33	\$2,047,734.36	\$63,126.25	\$3,167,807.04	\$(2,044,021.07)	164.45%
5562 Agency Placement Tuition	\$87,600.00	\$0.00	\$87,600.00	\$203,870.80	\$0.00	\$85,876.07	\$(202,146.87)	330.76%
5580 Travel	\$71,941.00	\$1,350.00	\$73,291.00	\$0.00	\$0.00	\$30,766.76	\$42,524.24	41.98%
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	\$11,371.86	\$316,145.56	\$37,421.41	\$1,329.38	\$192,760.97	\$85,963.18	72.81%
5613 Custodial & Maintenance Supplies	\$174,385.50	\$0.00	\$174,385.50	\$5,540.96	\$1,810.35	\$110,666.46	\$58,178.08	66.64%
5620 Heat Energy	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$998.35	\$501.65	66.56%
5626 Motor Fuels & Oils	\$279,296.00	\$0.00	\$279,296.00	\$0.00	\$0.00	\$129,106.58	\$150,189.42	46.23%
5627 Transportation Supplies	\$127,500.00	\$0.00	\$127,500.00	\$1,137.04	\$3,448.61	\$143,780.51	\$(17,417.55)	113.66%
5641 Textbooks	\$3,256.00	\$0.00	\$3,256.00	\$0.00	\$0.00	\$2,057.44	\$1,198.56	63.19%
5642 Library Books/Periodicals	\$37,326.05	\$1,967.18	\$39,293.23	\$972.99	\$0.00	\$25,557.53	\$12,762.71	67.52%
5691 Office Supplies	\$28,068.33	\$(105.00)	\$27,963.33	\$1,334.40	\$60.94	\$12,826.58	\$13,802.35	50.64%
5692 Health Supplies	\$18,000.00	\$0.00	\$18,000.00	\$642.90	\$0.00	\$13,017.35	\$4,339.75	75.89%
5695 Computer Software & Supplies	\$46,088.30	\$1,500.00	\$47,588.30	\$1,500.00	\$0.00	\$24,507.15	\$21,581.15	54.65%
5730 Non-Instructional Equipment	\$73,092.00	\$(825.00)	\$72,267.00	\$0.00	\$0.00	\$18,075.08	\$54,191.92	25.01%
5731 Instructional Equipment	\$60,028.37	\$3,385.54	\$63,413.91	\$11,956.46	\$0.00	\$35,202.72	\$16,254.73	74.37%

Killingly Public Schools System Object

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 - 3/31/2026	Requisitions	Expenditures 7/1/2025 - 3/31/2026	Amount Remaining 7/1/2025 - 3/31/2026	Percent Expended
5732 Vehicles	\$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	\$1,784.00	\$0.00	\$33,517.96	\$2,698.04	92.90%
5810 Dues & Fees	\$119,292.00	\$(2,719.89)	\$116,572.11	\$1,822.96	\$1,250.00	\$88,360.93	\$26,388.22	77.36%
5890 Other Objects	\$176,475.50	\$742.94	\$177,218.44	\$17,871.27	\$165.87	\$47,093.30	\$112,253.87	36.66%
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	\$2,997,453.77	\$80,839.97	\$32,254,820.55	\$12,686,542.68	73.54%