Kaskaskia College
FY 2027 Tentative Budget

	FY 2027 Budget	FY 2027 Budget FY 2026 Budget Variance $	FY 2027 Budget FY 2026 Budget Variance %	FY 2026 Adjusted Budget	FY 2026 NOT FINAL Actual	FY 2026 Actual vs. Budget Variance $	FY 2026 Actual vs. Budget Variance %	FY 27 Budget vs. FY 26 Actual Variance $	FY 27 Budget vs. FY 26 Actual Variance %
Revenues									
Local Government									
Local Taxes (Property)	$7,973,703	$811,114	11%	$7,162,589	$7,139,611	($22,978)	(0)%	$834,092	12%
Corp Personal Property Replacement	$871,177	$125,640	17%	$745,537	$714,521	($31,016)	(4)%	$156,656	22%
Total Local Government	$8,844,880	$936,754	12%	$7,908,126	$7,854,131	($53,995)	(1)%	$990,749	13%
State Government									
Credit Hour Grant	$3,509,188	$75,519	2%	$3,433,669	$3,231,451	($202,218)	(6)%	$277,737	9%
Equalization	$8,363,690	$1,287,110	18%	$7,076,580	$7,076,580	$0	0%	$1,287,110	18%
Performance Funding	$4,500	($5,500)	(55)%	$10,000	$4,500	($5,500)	(55)%	$0	0%
Small College Grant	$27,420	$2,493	10%	$24,927	$24,927	$0	0%	$2,493	10%
Dept of Corrections Overhead	$51,453	$3,748	8%	$47,705	$42,882	($4,824)	(10)%	$8,572	20%
Career & Technical Education	$420,468	$50,468	14%	$370,000	$393,247	$23,247	6%	$27,221	7%
Other State Funding	$145,496	($28,523)	(16)%	$174,019	$130,184	($43,835)	(25)%	$15,312	12%
Total State Government	$12,522,215	$1,385,315	12%	$11,136,900	$10,903,770	($233,130)	(2)%	$1,618,445	15%
Federal Government									
Other Federal	$24,801	($114,429)	(82)%	$139,230	$56,527	($82,703)	(59)%	($31,726)	(56)%
Dept of Justice (Federal Bureau of Prisons)	$0	$0	-	$0	$7,500	$7,500	-	($7,500)	(100)%
Total Federal Government	$24,801	($114,429)	(82)%	$139,230	$64,027	($75,203)	(54)%	($39,226)	(61)%
Student Tuition & Fees									
Tuition									
In District (includes on line tuition)	$6,141,000	($342,616)	(5)%	$6,483,616	$6,140,492	($343,124)	(5)%	$508	0%
Out of District	$1,550,000	$28,800	2%	$1,521,200	$1,554,181	$32,981	2%	($4,181)	(0)%
Out of state	$80,000	($50,100)	(39)%	$130,100	$69,272	($60,828)	(47)%	$10,728	15%
Adult Education (Waived)	$255,000	($11,000)	(4)%	$266,000	$251,564	($14,436)	(5)%	$3,436	1%
High School Dual Credit (Waived)	$3,385,860	$544,840	19%	$2,841,020	$3,374,619	$533,599	19%	$11,242	0%
Correctional Tuition (Waived)	$325,080	($68,320)	(17)%	$393,400	$445,760	$52,360	13%	($120,680)	(27)%
Total Tuition	$11,736,940	$101,604	1%	$11,635,336	$11,835,888	$200,552	2%	($98,948)	(1)%
Fees									
On-line Credit Course Fee	$0	$0	-	$0	$10,774	$10,774	-	($10,774)	(100)%
Student Activity Fee	$325,190	$22,760	8%	$302,430	$311,802	$9,372	3%	$13,388	4%
Technology Fee	$885,000	$128,920	17%	$756,080	$883,440	$127,360	17%	$1,560	0%
Truck Drivers	$30,000	$0	0%	$30,000	$33,600	$3,600	12%	($3,600)	(11)%
Business & Industry Course Fees	$20,000	$6,000	43%	$14,000	$41,436	$27,436	196%	($21,436)	(52)%
Community Education Course and Supply Fees	$56,000	$8,000	17%	$48,000	$28,254	($19,746)	(41)%	$27,746	98%
Background/Test/Assessment/Course Fees	$1,098,639	$194,913	22%	$903,726	$915,941	$12,215	1%	$182,698	20%
Other Student Fees	$1,500	($1,500)	(50)%	$3,000	$3,087	$87	3%	($1,587)	(51)%
Total Fees	$2,416,329	$359,093	17%	$2,057,236	$2,228,335	$171,099	8%	$187,994	8%
Total Tuition and Fees	$14,153,269	$460,697	3%	$13,692,572	$14,064,222	$371,650	3%	$89,047	1%
Other Sources									
Facilities	$39,064	($7,100)	(15)%	$46,164	$38,276	($7,888)	(17)%	$788	2%
Other	$9,500	($90,253)	(90)%	$99,753	$603,283	$503,530	505%	($593,783)	(98)%
Investment Revenue	$885,900	($314,100)	(26)%	$1,200,000	$988,257	($211,743)	(18)%	($102,357)	(10)%
Gifts	$14,100	($47,429)	(77)%	$61,529	$152,770	$91,242	148%	($138,670)	(91)%
Total Other Sources	$948,564	($458,882)	(33)%	$1,407,446	$1,782,586	$375,141	27%	($834,022)	(47)%
TOTAL REVENUE	$36,493,729	$2,209,455	6%	$34,284,274	$34,668,737	$384,464	1%	$1,824,991	5%

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Use of Fund Balance for Deficit									
TOTAL FUNDS AVAILABLE	$36,493,729	$2,209,455	6%	$34,284,274	$34,668,737	$384,464	1%	$1,824,991	5%
Expenditures									
Salaries									
Full Time Faculty	$6,003,958	$71,549	1%	$5,932,408	$5,848,795	($83,613)	(1)%	$155,162	3%
Full Time Faculty Overload	$971,521	($68,871)	(7)%	$1,040,392	$938,320	($102,072)	(10)%	$33,201	4%
Full Time Faculty Summer	$367,235	($45,493)	(11)%	$412,727	$350,347	($62,380)	(15)%	$16,888	5%
Adjunct (Part Time) Faculty	$522,050	($41,519)	(7)%	$563,570	$489,200	($74,369)	(13)%	$32,850	7%
Administrative	$5,504,497	$428,733	8%	$5,075,764	$5,168,946	$93,182	2%	$335,551	6%
Support Staff	$1,683,616	$148,707	10%	$1,534,909	$1,532,525	($2,383)	(0)%	$151,091	10%
Service Staff	$1,246,124	$303,533	32%	$942,591	$851,201	($91,390)	(10)%	$394,923	46%
Student Staff	$109,558	$67,253	159%	$42,305	$34,165	($8,140)	(19)%	$75,393	221%
Overtime	$74,332	$10,157	16%	$64,175	$67,554	$3,379	5%	$6,778	10%
Total Salaries	$16,482,890	$874,050	6%	$15,608,839	$15,281,053	($327,787)	(2)%	$1,201,837	8%
Employee Benefits	$4,230,770	$135,135	3%	$4,095,636	$3,874,741	($220,894)	(5)%	$356,029	9%
Fixed Charges	$68,450	($7,573)	(10)%	$76,023	$63,123	($12,900)	(17)%	$5,327	8%
Utilities	$1,377,695	$180,623	15%	$1,197,072	$1,288,225	$91,153	8%	$89,470	7%
Scholarships & Other Waivers	$2,740,156	$130,608	5%	$2,609,548	$2,209,838	($399,710)	(15)%	$530,318	24%
Adult Ed Waiver	$255,000	($11,000)	(4)%	$266,000	$251,564	($14,436)	(5)%	$3,436	1%
Corrections Waiver	$325,080	($68,320)	(17)%	$393,400	$445,760	$52,360	13%	($120,680)	(27)%
High School Dual Credit Waiver	$3,145,860	$536,680	21%	$2,609,180	$3,145,859	$536,679	21%	$2	0%
Transfer to Other Funds	$1,649,906	($1,020,094)	(38)%	$2,670,000	$2,559,000	($111,000)	(4)%	($909,094)	(36)%
Total	$13,792,917	($123,941)	(1)%	$13,916,859	$13,838,110	($78,749)	(1)%	($45,192)	(0)%
Contractual Services	$1,214,831	($771,347)	(39)%	$1,986,178	$1,624,024	($362,154)	(18)%	($409,193)	(25)%
Background & Testing	$449,356	$60,081	15%	$389,275	$318,643	($70,632)	(18)%	$130,713	41%
Supplies	$2,970,689	$750,504	34%	$2,220,185	$1,861,582	($358,603)	(16)%	$1,109,106	60%
Professional Develop/Travel	$368,277	$56,981	18%	$311,296	$235,264	($76,032)	(24)%	$133,013	57%
Capital Expenditures	$757,600	$469,139	163%	$288,461	$581,342	$292,881	102%	$176,258	30%
Total	$5,760,753	$565,358	11%	$5,195,395	$4,620,855	($574,540)	(11)%	$1,139,898	25%
TOTAL EXPENDITURES	$36,036,560	$1,315,467	4%	$34,721,093	$33,740,018	($981,076)	(3)%	$2,296,542	7%
TOTAL FUNDS AVAILABLE LESS EXPENDITURES	$457,169	$893,989	(205)%	($436,820)	$928,720	$1,365,539	(313)%	($471,551)	(51)%