FY 2027 Recommended Budget

Kilgore College
August 17, 2026

Kilgore College
Recommended Budget for Fiscal Year 2027
September 1, 2026 to August 31, 2027
Revenues and Expenses from Operations

	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget	FY 2027 Recommended	Increase/Decrease
Credit Tuition						
In-District Tuition	$ 1,400,000	$ 1,215,000	$ 1,150,000	$ 1,035,000	$ 1,150,000	$ 115,000
Out of District Tuition	$ 3,210,000	$ 3,010,000	$ 2,900,000	$ 2,930,000	$ 2,650,000	$ (280,000)
Out of State Tuition (Texas Non-Resident)	$ 385,000	$ 365,000	$ 300,000	$ 360,000	$ 360,000	$ -
Early Admission/Dual Credit	$ 2,005,500	$ 773,700	$ 900,000	$ 1,365,810	$ 1,150,000	$ (215,810)
FAST - Dual Credit	$ -	$ 376,300	$ 1,100,000	$ 1,117,481	$ 2,300,000	$ 1,182,519
Total Credit Tuition:	$ 7,000,500	$ 5,740,000	$ 6,350,000	$ 6,808,291	$ 7,610,000	$ 801,709
Course and Special Fees						
General Education Fee	$ 3,340,000	$ 3,340,000	$ 3,045,000	$ 3,026,900	$ 2,600,000	$ (426,900)
Out of District Fee	$ 5,105,000	$ 4,650,000	$ 4,500,000	$ 4,439,100	$ 4,200,000	$ (239,100)
Course Fees	$ 1,200,000	$ 2,320,000	$ 2,513,863	$ 2,547,371	$ 2,750,000	$ 202,629
All Other Fees	$ 2,426,740	$ 1,772,420	$ 2,233,130	$ 2,442,465	$ 2,050,000	$ (392,465)
Total Course and Special Fees:	$ 12,071,740	$ 12,082,420	$ 12,291,993	$ 12,455,836	$ 11,600,000	$ (855,836)
State Appropriations						
State Appropriations - Base Tier	$ 9,654,903	$ 3,565,647	$ 4,196,979	$ 4,343,477	$ 4,992,292	$ 648,815
State Appropriations - Performance Tier	$ -	$ 10,213,083	$ 10,074,120	$ 10,973,384	$ 14,107,077	$ 3,133,693
State Appropriations - Teacher Retirement System TRS/ORP	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ (0)
Total State Appropriations:	$ 9,744,903	$ 13,868,730	$ 14,361,099	$ 15,406,861	$ 19,189,369	$ 3,782,508
District Ad-Valorem Property Taxes						
Property Tax Revenues - M&O	$ 6,498,059	$ 7,320,392	$ 7,945,000	$ 8,706,204	$ 9,400,958	$ 694,754
Property Tax Revenues - I&S	$ 1,049,722	$ 1,837,324	$ 1,847,577	$ 1,845,104	$ 1,846,584	$ 1,480
Delinquent Tax Collections	$ 155,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ -
Total Ad-Valorem Tax Collections:	$ 7,702,781	$ 9,257,716	$ 9,892,577	$ 10,651,308	$ 11,347,542	$ 696,234
Other Revenue from Operations & Reserves						
Indirect Cost Recovery (from grants/contracts)	$ 42,500	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ -
Interest/Investment Income	$ 225,000	$ 1,058,599	$ 1,060,000	$ 750,000	$ 750,000	$ -
Continuing Education	$ 2,500,000	$ 2,526,400	$ 3,253,500	$ 3,510,882	$ 4,500,000	$ 989,118
Other Revenue from Operations	$ 259,050	$ 233,000	$ 134,985	$ 241,590	$ 283,541	$ 41,951
Auxiliary Revenues	$ 5,972,984	$ 6,736,769	$ 4,839,445	$ 4,820,473	$ 4,927,335	$ 106,862
KC Plant Fund Reserves for Capital Improvements	$ 4,512,000	$ 500,000	$ -	$ -	$ -	$ -
Total Other Revenue from Operations & Reserves:	$ 13,511,534	$ 11,104,768	$ 9,337,930	$ 9,372,945	$ 10,510,876	$ 1,137,931

Kilgore College
Recommended Budget for Fiscal Year 2027
September 1, 2026 to August 31, 2027
Revenues and Expenses from Operations

	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget	FY 2027 Recommended	Increase/Decrease
Total Operating Revenues & Reserves	**$ 50,031,458**	**$ 52,053,634**	**$ 52,233,599**	**$ 54,695,241**	**$ 60,257,787**	**$ 5,562,546**
Operating Expenses						
Salaries & Wages	$ 19,888,551	$ 20,895,206	$ 22,213,051	$ 23,791,842	$ 23,042,569	$ (749,273)
Employee Benefits	$ 2,792,612	$ 2,585,354	$ 2,806,053	$ 3,240,039	$ 3,208,083	$ (31,956)
Other Operating Expenses	$ 13,242,817	$ 15,785,192	$ 17,800,815	$ 17,805,432	$ 20,781,423	$ 2,975,991
Auxiliary Expenses	$ 6,224,968	$ 6,986,259	$ 6,076,103	$ 6,262,992	$ 6,377,941	$ 114,949
Debt Service - SECO Loans & Maintenance Notes	$ 1,049,722	$ 1,837,324	$ 1,847,577	$ 1,845,104	$ 1,846,628	$ 1,524
Capital Budget	$ 5,032,788	$ 3,299,299	$ -	$ 75,000	$ 2,977,976	$ 2,902,976
HB8 Holdback			$ 500,000	$ 500,000	$ 1,500,000	$ 1,000,000
Employee Raises	$ 1,800,000	$ 665,000	$ 990,000	$ 1,174,832	$ 523,167	$ (651,665)
Total Operating & Capital Expenses	**$ 50,031,458**	**$ 52,053,634**	**$ 52,233,599**	**$ 54,695,241**	**$ 60,257,787**	**$ 5,562,546**
Net Impact on Unrestricted Funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

Kilgore College
Recommended Budget for Fiscal Year 2027
September 1, 2026 to August 31, 2027
Capital Budget

Cash Funded (In Operating Budget)		Amount
Capital Items		
Capital Maintenance - Facilities		$650,000
Nolen Hall Renovations	$1,466,976	
Verkada Security Cameras/Panic Buttons	$1,411,000	
KCPD Police Cruiser	$50,000	
Fire Academy Pick-up Truck	$50,000	
		$2,977,976
Total Capital Budget FY2027		***$3,627,976***

Kilgore College
Recommended Budget for Fiscal Year 2027
Property Tax Rate Comparison
Operating (M&O) and Debt (I&S) Tax Rates

Tax Rates (Rate per $100 of property valuation)	FY 2025	FY 2026	FY 2027 Proposed	Increase/Decrease	% Change
Operating (Maintenance & Operations)	$ 0.146278	$ 0.146144	$ 0.15480	$ 0.008655	5.92%
Debt (Interest & Sinking)	$ 0.033722	$ 0.030972	$ 0.03040	$ (0.000571)	-1.84%
Total Tax Rate	$ 0.180000	$ 0.177116	$ 0.18520	$ 0.008084	4.56%

HB 1495 Requirements – Lobbying Expenditures

House Bill 1495 from the 86th Texas Legislature added a requirement for proposed budgets prepared by certain political subdivisions. The bill amended Texas Local Government Code section 140.0045 to require that proposed budgets include a line item indicating the amount of expenditures for “directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action, as those terms are defined in Section 305.002, Government Code.” Both line items must allow “as clear a comparison as practicable between those expenditures in the proposed budget and actual expenditures for the same purpose in the preceding year.”

Institutional Memberships Legislative Advocacy Line Item Information				
Proposed in Budget 2025-2026				Prior Year
Membership	**Annual Dues**	**% of dues devoted to Legislative Advocacy**	**$ amount devoted to Legislative Advocacy**	**$ amount devoted to Legislative Advocacy**
TACC	$ 33,955.00	17.10%	$ 5,806.31	$ 9,644.83
TASB, Inc.	$ 4,200.00	21.20%	$ 890.40	$ 468.10
TCCTA	$ 550.00	30.38%	$ 167.09	$ 42.50
		Totals	**$ 6,863.80**	**$ 10,155.43**

SB 17 Statement on DEI Activities

Kilgore College did not spend any state funds in opposition to SB17 in Fiscal Year 2026. The proposed budget for Fiscal Year 2027 does not contain any budgeted funds that would be in opposition to SB17.

Brazy Boyd Sammons

Brazy B. Sammons
Vice President Administrative Services
& Chief Financial Officer

August 17, 2026
Date

THANK YOU!